

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FSA (Post Split) to FMSS Reconciliation  
August 2002

Account	FSA (Post Split) As of 08/31/02 (RD 09-26-02)	FMSS As of 08/31/02 (RD 09-25-02)	DIFFERENCE	COMMENTS
101001	21,207,406,922.30	21,000,421,567.29	206,985,355.01	Cash reclassification entries.
101012	(866,820,174.95)	(792,169,726.34)	(74,650,448.61)	Conversion + AP + Cash Adj + OCFO reclassification of interest to correct fund + Source Code 41 - likely mapping problems being researched.
101013	(1,573,594.00)	527,570.14	(2,101,164.14)	Conversion + AR + OCFO correction of interfund + source code 41 - likely mapping problems being researched.
101022	(11,849,358,969.19)	(12,142,519,714.72)	293,160,745.53	Source Code 21 & 41 - likely mapping problems being researched.
101052	1,311,786.75	1,311,786.75	-	No difference.
101053	367,811,586.82	367,811,586.82	-	No difference. July difference clears in August.
101062	98,283.57	98,283.57	-	No difference.
101063	11,615,042,482.39	11,616,928,231.69	(1,885,749.30)	Source Code 22 - likely mapping problems being researched. No new differences.
101072	(5,573,810,177.12)	(5,566,268,250.18)	(7,541,926.94)	Source Code 22 - likely mapping problems being researched. No new differences.
101073	274,734,233.48	274,734,233.48	-	No difference.
<b>1010</b>			<b>\$ 413,966,811.55</b>	
131000	2,120,387,381.00	3,729,678,956.35	(1,609,291,575.35)	Conversion + AR + JV (Lim 000, OC 54001)
131004	4,333,313.93	4,333,313.93	-	No difference.
131007	7,523,960.00	7,523,960.00	-	No difference.
<b>1310</b>			<b>\$ (1,609,291,575.35)</b>	
131900	(1,365.00)		(1,365.00)	Conversion. No new differences.
134000	33,569,718.61	33,569,718.61	-	No difference. July difference clears in August.
134001	2,145,648,588.93	2,145,648,588.93	-	No difference.
134004	432,982,070.89	432,982,070.89	-	No difference.
<b>1340</b>			<b>\$ -</b>	
135000	(5,366,208,927.89)	1,147,808,549.06	(6,514,017,476.95)	Conversion + Subaccount reclassification + source code 21 & 41 - likely mapping problems being researched + FSA Suspense-IR Schedules
135001	74,443,153,677.40	74,443,298,698.81	(145,021.41)	Subaccount reclassification* + SFA source code being researched + source 22 - likely mapping problems being researched + FMS blank source code (July)
135003	6,095,162,061.39	(212,886,743.09)	6,308,048,804.48	Subaccount reclassification* + OCFO cash entries + sources 21/FSA & 22 - likely mapping problems being researched
135005	3,264,919,082.01	3,264,919,082.01	-	No difference.
135006	(137,023,394.04)	(118,260,238.99)	(18,763,155.05)	Subaccount reclassification* + sources 21/FSA & 22 - likely mapping problems being researched.
135095	364,128,571.00	364,128,571.00	-	No difference.
<b>1350</b>			<b>\$ (224,876,848.93)</b>	
135995	(171,184,313.00)	(171,184,313.00)	-	No difference.
<b>1359</b>			<b>\$ -</b>	
136000	3,649,868.61	3,649,868.61	-	No difference.
139900	2,506,735,942.16	979,950,589.34	1,526,785,352.82	Conversion + AP + AR + Source Code 22/FSA - likely mapping problems being researched + entries with a blank FMSS source code (related to account 211000) + FSA Suspense IR Schedules + Reestimate/Interest Payable (July)
211000	(92,760,324.26)	(15,160,962.79)	(77,599,361.47)	Conversion + AP + blank FMS source code + blank FMSS source code (related to 139900) + source 22 - likely mapping problems being researched.
211001	0.00		-	No difference. All differences clear in August.
<b>2110</b>			<b>\$ (77,599,361.47)</b>	
212000	(37,769,536.33)	(7,308,746.40)	(30,460,789.93)	Source code 22/blank - to be researched by FMS.
212010	16,711,212.02	144,023,813.51	(127,312,601.49)	AP + More research needed.
212020	(64,579,959.14)	(193,322,394.15)	128,742,435.01	Source Codes 21, 41 and GAPS - likely mapping problems being researched.
212060	25,278.09	25,278.09	-	No difference.
<b>2120</b>			<b>\$ (29,030,956.41)</b>	
218000	0.00	0.00	-	No difference. July difference clears in August.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FSA (Post Split) to FMSS Reconciliation  
August 2002

Account	FSA (Post Split) As of 08/31/02 (RD 09-26-02)	FMSS As of 08/31/02 (RD 09-25-02)	DIFFERENCE	COMMENTS
219000	(5,999,242.80)	(6,049,881.99)	50,639.19	Further research needed.
221000	(0.05)	(0.05)	-	No difference.
251000	(97,794,006,029.37)	(97,794,006,029.37)	-	No difference.
259000		0.00	-	No difference.
310000			-	No difference.
310700		614.14	(614.14)	AP.
331000	(0.06)	(0.06)	-	No difference.
404700	(8,736,667,649.00)	(8,736,667,649.00)	-	No difference.
406000	1,383,655,626.18	1,381,525,568.07	2,130,058.11	Conversion + AR + Budget entries + OCFO cash entries + Source codes 22/FSA/blank - likely mapping problems being researched + FSA Suspense - IR Schedules
407000	20,229.00	20,229.00	-	No difference.
414200	21,995,839,444.00	21,995,839,444.00	-	No difference.
414500	(20,604,900,976.00)	(20,604,900,976.00)	-	No difference.
414800	20,604,900,976.00	20,604,900,976.00	-	No difference.
414900	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	OCFO entry - prior year balance.
420100	(1,089,294,964.94)	112,498,662,878.21	(113,587,957,843.15)	OCFO manual entries.
420102		(111,269,280,120.15)	111,269,280,120.15	OCFO manual entries.
<b>4201</b>			<b>\$ (2,318,677,723.00)</b>	
426100	293,505,321.69	293,505,022.19	299.50	Source 22 likely mapping problems being researched.
426200	9,998,385,823.83	9,998,366,194.73	19,629.10	OCFO cash entries + Source codes 22/FSA - likely mapping problems being researched
426300	1,919,882,341.76	1,919,880,455.41	1,886.35	FMS source code missing - being researched.
426600	137,646,650.54	139,451,965.89	(1,805,315.35)	AR + Source 22 - likely mapping problems being researched.
427700	0.00		-	No difference.
431000		(7,867,336.97)	7,867,336.97	Conversion + Purchasing.
445000	0.00	0.00	-	No difference. July difference clears in August.
451000	(11,868,846,839.01)	(12,197,206,938.09)	328,360,099.08	Conversion + AR + Budget entries + incorrect OCFO f/s entry + Source Codes 22/FSA being researched.
459000	7,157,618,533.80	7,485,978,632.88	(328,360,099.08)	Conversion + Purchasing + AR + Budget entries + incorrect OCFO f/s entry + Source Codes 22/FSA - likely mapping problems being researched + FSA Suspense - IR Schedules.
461000	(761,667,202.99)	(630,034,997.95)	(131,632,205.04)	Conversion + Budget entries + LC Obligation + Subsidy transfers + AP + Source code 21/GAPS being researched + Purchasing.
470000		(6,038.45)	6,038.45	Purchasing.
480100	(7,310,256,232.96)	(7,127,459,872.45)	(182,796,360.51)	Conversion + Purchasing + LC Obligations + Source codes 21/22/GAPS/FSA & 41 - likely mapping problems being researched.
480200	(588,882,977.49)	(820,120,287.97)	231,237,310.48	Conversion + GAPS budgetary correction + Source codes 21/22/GAPS/FSA & 41 - likely mapping problems being researched.
487100		7,867,336.97	(7,867,336.97)	Source Code 41 - likely mapping problems being researched + Purchasing.
487200		343,113.68	(343,113.68)	AR.
490100	(225,402,359.54)	(13,539,491.95)	(211,862,867.59)	Conversion + AP + Purchasing + blank FMS source code being researched
490200	(18,167,039,796.18)	(18,462,087,880.39)	295,048,084.21	Conversion + AP + f/s reversal + Source code 22 - likely mapping
497200		3,444.03	(3,444.03)	AR.
531000	(2,944,240,014.14)	(2,944,238,127.88)	(1,886.26)	AR.
570000		(614.14)	614.14	AP.
633000		614.14	(614.14)	AP.
900002		(0.01)	0.01	Immaterial difference.
910000	(40,761,483,150.03)	(47,630,431,077.67)	6,868,947,927.64	Conversion + Source codes 21/GAPS - likely mapping problem being researched.
920000	60,558,870,529.10	66,211,607,830.66	(5,652,737,301.56)	Conversion + Source codes 21/GAPS - likely mapping problem being researched.
930000	(19,797,387,379.07)	(18,581,176,752.99)	(1,216,210,626.08)	Conversion + Source codes 21/GAPS - likely mapping problem being researched.
956000	(305,555,300.99)		(305,555,300.99)	The 9560 and 9561 series of accounts offset.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FSA (Post Spilt) to FMSS Reconciliation  
August 2002

Account	FSA (Post Split) As of 08/31/02 (RD 09-26-02)	FMSS As of 08/31/02 (RD 09-25-02)	DIFFERENCE	COMMENTS
956001	(15,355,350.85)		(15,355,350.85)	The 9560 and 9561 series of accounts offset.
956002	(387,125,230.96)		(387,125,230.96)	The 9560 and 9561 series of accounts offset.
956003	(73,437,978.18)		(73,437,978.18)	The 9560 and 9561 series of accounts offset.
956004	(9,137,656.74)		(9,137,656.74)	The 9560 and 9561 series of accounts offset.
956005	61,906,168.49		61,906,168.49	The 9560 and 9561 series of accounts offset.
956006	(90,000.00)		(90,000.00)	The 9560 and 9561 series of accounts offset.
<b>9560</b>			<b>\$ (728,795,349.23)</b>	
956100	305,555,300.99		305,555,300.99	The 9560 and 9561 series of accounts offset.
956101	15,355,350.85		15,355,350.85	The 9560 and 9561 series of accounts offset.
956102	387,125,230.96		387,125,230.96	The 9560 and 9561 series of accounts offset.
956103	73,437,978.18		73,437,978.18	The 9560 and 9561 series of accounts offset.
956104	9,137,656.74		9,137,656.74	The 9560 and 9561 series of accounts offset.
956105	(61,906,168.49)		(61,906,168.49)	The 9560 and 9561 series of accounts offset.
956106	90,000.00		90,000.00	The 9560 and 9561 series of accounts offset.
<b>9561</b>			<b>\$ 728,795,349.23</b>	
999001	(0.01)		(0.01)	Immaterial difference.
999801		196.00	(196.00)	Immaterial difference.
		-	(0.00)	

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Chuck Jones

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
KC Abadian

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Cynthia Heath  
Accounting Director

\*\*\*\*\* This represents a post spilt FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
101001	Oct	000	0000	Budgetary Transaction	(4,258,304,493.00)	(15,241,572,726.99)	(4,258,304,493.00)				0.00	No difference.
	Nov	000	0000	Budgetary Transaction	(3,465,974,548.00)		(3,465,974,548.00)				0.00	
	Dec	000	0000	Budgetary Transaction	(7,724,279,041.00)		(7,724,279,041.00)				0.00	
	Aug	A10	4301C	Spreadsheet	22,215.00						22,215.00	Reclassify Cash GL Accounts to Non-224 GL Accts. Relates to G/L account 101012, LIM A10-Object Class 4301C.
	Aug	A10	65011	Spreadsheet	205,411,761.01						205,411,761.01	Reclassify Cash GL Accounts to Non-224 GL Accts. Relates to G/L account 101012, LIM A10-Object Class 65011.
	Aug	A10	74011	Spreadsheet	1,551,379.00						1,551,379.00	Reclassify Cash GL Accounts to Non-224 GL Accts. Relates to G/L account 101013, LIM A10-Object Class 74011.
						Sub-Total	0.00	0.00	0.00	0.00	206,985,355.01	
	Oct	A10	3302A	41	(1,798,234.00)						(1,798,234.00)	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A16	4103C	Conversion	9,333,777.78						9,333,777.78	Conversion entry. Relates to G/L account 211000, LIM A16-Object Class 4103C.
	Oct	A25	2521A	Conversion	6,199,376.20						6,199,376.20	Conversion entry.
	Nov	A10	3302A	41	(15,822,351.84)						(15,822,351.84)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A25	2521A	Conversion	5,314,093.22						5,314,093.22	Conversion entry.
	Dec	A10	3302A	41	(1,041,840.74)						(1,041,840.74)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A16	4103C	Conversion	8,680,793.31						8,680,793.31	Conversion entry.
	Dec	A25	2521A	Conversion	4,839,586.39						4,839,586.39	Conversion entry.
	Dec	A25	2521B	Conversion	98,307.15						98,307.15	Relates to G/L account 139900, LIM A25-Object Class 2521B. Still researching difference.
	Jan	A10	3302A	41	(587,903.87)						(587,903.87)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A16	4301C	Conversion	4,255,171.34						4,255,171.34	Conversion entry.
	Jan	A25	2521A	Conversion	689,044.45						689,044.45	Conversion entry.
	Feb	A10	65011	Spreadsheet	60,542,557.11						60,542,557.11	Reversal of Cash Adj FY2001 VBS Adj 059 & 061.
	Feb	A16	4103C	Payables	2,937,928.00						2,937,928.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521A	Payables	2,023,321.53						2,023,321.53	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521B	Payables	134,397.65						134,397.65	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A16	4103C	Payables	2,643,061.39						2,643,061.39	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
101012	Mar	A25	2521A	Conversion	4,852,532.05					4,852,532.05	Conversion entry.
	Mar	A25	2521B	Payables	138,810.81					138,810.81	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	4301A	Payables	438.76					438.76	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	2521A	Payables	5,246,936.43					5,246,936.43	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	2521B	Payables	113,280.80					113,280.80	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	4301A	Payables	33.26					33.26	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 461000, LIM A25-Object Class 4301A.
	May	A16	4103C	Payables	1,765,156.25					1,765,156.25	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A16	4301A	Payables	1,078.71					1,078.71	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	May	A25	2521A	Payables	5,456,947.36					5,456,947.36	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521B	Payables	111,976.55					111,976.55	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A16	4301C	Payables	2,779,837.50					2,779,837.50	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A16	4301A	Spreadsheet	(1,078.71)					(1,078.71)	Journal Import Created.
	June	A25	2521A	Payables	5,970,657.46					5,970,657.46	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	4301A	Spreadsheet	(472.02)					(472.02)	Journal Import Created. Relates to G/L account 461000, LIM A25-Object Class 4301A.
	July	A16	4103C	Payables	1,295,868.75					1,295,868.75	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Payables	7,421,264.00					7,421,264.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521B	Payables	59,353.51					59,353.51	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	4301A	Payables	614.14					614.14	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 461000, LIM A25-Object Class 4301A.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	Aug	A10	4301C	Spreadsheet	(22,215.00)						(22,215.00)	Reclassify Cash GL Accounts to Non-224 GL Accts. Relates to G/L account 101001, LIM A10-Object Class 4301C.
	Aug	A10	65011	Spreadsheet	(205,411,761.06)						(205,411,761.06)	Reclassify Cash GL Accounts to Non-224 GL Accts. Relates to G/L account 101001, LIM A10-Object Class 65011.
	Aug	A16	4103C	Payables	12,443.75						12,443.75	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A25	2521A	Payables	7,116,764.02						7,116,764.02	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
							0.00	0.00	0.00	0.00	(74,650,447.61)	
101013	Oct	A10	44000	Conversion	970.52	(2,101,164.24)					970.52	Conversion entry.
	April	A10	53020	Receivables	(44,468.00)						(44,468.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	53040	Receivables	(2,705.00)						(2,705.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53020	Receivables	(8,766.00)						(8,766.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53040	Receivables	(1,572.00)						(1,572.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	53020	Receivables	(105,088.80)						(105,088.80)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	53040	Receivables	(23,304.18)						(23,304.18)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53020	Receivables	(115,761.00)						(115,761.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53040	Receivables	(22,138.82)						(22,138.82)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53020	Receivables	(169,766.88)						(169,766.88)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53040	Receivables	(57,185.03)						(57,185.03)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	35011	Spreadsheet	(0.05)						(0.05)	Reclassify Cash GL Accounts to Non-224 GL Accts.
	Aug	A10	74011	Spreadsheet	(1,551,379.00)						(1,551,379.00)	Reclassify Cash GL Accounts to Non-224 GL Accts. Relates to G/L account 101001, LIM A10-Object Class 74011.
							0.00	0.00	0.00	0.00	(2,101,164.24)	
	Oct	A10	3302A	41	(49,251,099.05)						(49,251,099.05)	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
101022	Oct	A11	3302A	41	12,192,507.71					12,192,507.71	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A10	3302A	41	(4,954,160.85)					(4,954,160.85)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A11	3302A	41	(21,270,828.06)					(21,270,828.06)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A10	3302A	41	177,300,046.33					177,300,046.33	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A11	3302A	41	23,265,654.78					23,265,654.78	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	21	(1,961,136,525.41)					(1,961,136,525.41)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	41	1,883,562,038.35					1,883,562,038.35	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	21	(70,226,769.75)					(70,226,769.75)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	41	67,266,253.89					67,266,253.89	Probable mapping issue. Is being researched by Pelican Team.
	Jan	H85	3302A		(3,053.00)					(3,053.00)	FMS (Post Split) Difference Source Class not available. Relates to G/L account 212000 LIM H85-Object Class 3302A.
	Feb	A10	3302A	21	18,488,661.07					18,488,661.07	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	21	23,487,430.04					23,487,430.04	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	21	48,615,253.03					48,615,253.03	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A11	3302A	21	34,680,446.90					34,680,446.90	Probable mapping issue. Is being researched by Pelican Team.
	April	A22	3302A	21	(128,445,512.68)					(128,445,512.68)	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	21	(39,076,393.17)					(39,076,393.17)	Probable mapping issue. Is being researched by Pelican Team.
	May	A22	3302A	21	29,446,330.01					29,446,330.01	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	3302A	21	8,750,946.77					8,750,946.77	Probable mapping issue. Is being researched by Pelican Team.



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	June	A22	3302A	21	8,420,871.20						8,420,871.20	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	21	2,065,313.71						2,065,313.71	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	3302A	21	(36,803,572.90)						(36,803,572.90)	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	21	11,401,668.22						11,401,668.22	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A		5,090,413.48						5,090,413.48	FMS (Post Split) Difference. Source Class not available.
	Aug	A10	3302A	21	239,230,042.90						239,230,042.90	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	21	11,064,782.01						11,064,782.01	Probable mapping issue. Is being researched by Pelican Team.
							0.00	0.00	0.00	0.00	293,160,745.53	
101053	July	000	74013	Spreadsheet	52,715,658.91	0.00				52,715,658.91	0.00	No difference.
	Aug	000	74013	Spreadsheet	(52,715,658.91)					(52,715,658.91)	0.00	
							0.00	0.00	0.00	52,715,658.91	0.00	
101063	Oct	A10	69022	22	(10,604.46)	(1,885,749.30)					(10,604.46)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	69022	22	(1,895,989.27)						(1,895,989.27)	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	65026		1,886.35						1,886.35	FMS (Post Split) Difference. Source Class not available.
	June	A11	69022	22	18,658.58						18,658.58	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	74011	22	299.50						299.50	Probable mapping issue. Is being researched by Pelican Team.
							0.00	0.00	0.00		(1,885,749.30)	
101072	June	A11	3302A	22	(7,541,929.94)	(7,541,929.94)					(7,541,929.94)	Probable mapping issue. Is being researched by Pelican Team.
							0.00	0.00	0.00	0.00	(7,541,929.94)	
	Jan	000	4101C	Conversion	1,365.00						1,365.00	Conversion entry. Relates to G/L account 131900 LIM 000-Object Class 4101C.
	Mar	A10	53020	Receivables	(11,513.00)						(11,513.00)	Receivables are generated by OCFO Admin processing. See appropriate OCFO reconciliation. Relates to G/L account 139900 LIM A10-Object Class 53020.
	April	A10	53020	Receivables	(1,662,286.00)						(1,662,286.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53020	Receivables	21,228.00						21,228.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
131000	June	000	54001	Spreadsheet	(1,598,930,059.00)	(1,609,291,575.35)					(1,598,930,059.00)	Journal Import Created. Relates to G/L account 139900, LIM 000-Object Class 54001.
	June	A10	53020	Receivables	610,749.80						610,749.80	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53020	Receivables	(428,259.00)						(428,259.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53040	Receivables	(598,568.00)						(598,568.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53020	Receivables	(8,127,596.15)						(8,127,596.15)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53040	Receivables	(166,637.00)						(166,637.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00		(1,609,291,575.35)	
131900	Jan	000	4101C	Conversion	(1,365.00)	(1,365.00)					(1,365.00)	Conversion entry. Relates to G/L account 131000 LIM 000-Object Class 4101C.
						Sub-Total	0.00	0.00	0.00		(1,365.00)	
134000	April	A10	53040	Receivables	(230,850.00)	0.00				(230,850.00)	0.00	No difference.
	May	A10	53040	Receivables	1,644.00					1,644.00	0.00	
	June	A10	53040	Receivables	81,267.18					81,267.18	0.00	
	July	A10	53040	Receivables	7,092.82					7,092.82	0.00	
	Aug	A10	53040	Receivables	140,846.00					140,846.00	0.00	
						Sub-Total	0.00	0.00	0.00	0.00	0.00	
	Oct	A10	3302A	41	(729,526,721.34)						(729,526,721.34)	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A10	44000	Conversion	(970.52)						(970.52)	Conversion entry.
	Oct	A11	3302A	41	(434,469,028.02)						(434,469,028.02)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A10	3302A	41	(384,479,849.92)						(384,479,849.92)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A11	3302A	22	(10,487,290.06)						(10,487,290.06)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A11	3302A	41	(607,862,301.49)						(607,862,301.49)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A10	3302A	41	(551,839,818.78)						(551,839,818.78)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A11	3302A	22	(319,406,490.05)						(319,406,490.05)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A11	3302A	41	(8,033,065.07)						(8,033,065.07)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	21	(813,647,590.36)						(813,647,590.36)	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
135000	Jan	A10	3302A	41	(2,278,744,534.28)					(2,278,744,534.28)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	21	(143,644,037.22)					(143,644,037.22)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	41	(67,104,356.73)					(67,104,356.73)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	21	(643,666,941.64)					(643,666,941.64)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	21	(211,515,196.44)					(211,515,196.44)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	21	(620,220,322.35)					(620,220,322.35)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A11	3302A	21	(250,013,101.09)					(250,013,101.09)	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	21	(301,965,313.13)					(301,965,313.13)	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	21	(189,986,110.86)					(189,986,110.86)	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	3302A	21	(292,617,107.27)					(292,617,107.27)	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	3302A	21	(184,642,668.47)					(184,642,668.47)	Probable mapping issue. Is being researched by Pelican Team.
	June	000	0000	Spreadsheet	(12,357,509,519.43)					(12,357,509,519.43)	Subacct Adjustment-Conversion - GAPS.
	June	000	0000	Spreadsheet	12,357,509,518.98					12,357,509,518.98	Subacct Adjustment-Conversion - NONGAPS.
	June	A10	3302A	21	(345,494,046.82)					(345,494,046.82)	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	Spreadsheet	(984,816,819.28)					(984,816,819.28)	700012 GAPSJFJUN02 Split out receivable 1350 - GAPS.
	June	A10	3302A	Spreadsheet	3,944,590,924.32					3,944,590,924.32	Subacct Adjustment-Conversion - GAPS.
	June	A10	3302A	Spreadsheet	57,837,216.85					57,837,216.85	Subacct Adjustment-Conversion - NONGAPS.
	June	A10	74011	Spreadsheet	164,013,631.02			164,013,631.02		0.00	Cash Realignment entry.
	June	A11	3302A	21	(11,449,701.74)					(11,449,701.74)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	Spreadsheet	991,250,815.82					991,250,815.82	700012 GAPSJFJUN02 Split out receivable 1350 - GAPS.
	June	A11	3302A	Spreadsheet	(0.27)					(0.27)	Subacct Adjustment-Conversion - GAPS.
	July	000	74013	Spreadsheet	(52,715,658.91)				(52,715,658.91)	0.00	FSA Suspense - IR Schedules.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	July	A10	3302A	21	(210,496,202.10)						(210,496,202.10)	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	74011	Spreadsheet	(164,013,631.02)			(164,013,631.02)			0.00	Cash Realignment entry.
	July	A11	3302A	21	(319,799,322.15)						(319,799,322.15)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	74013	Spreadsheet	52,715,658.91					52,715,658.91	0.00	
	Aug	A10	3302A	21	(495,885,231.23)						(495,885,231.23)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	21	(95,882,294.81)						(95,882,294.81)	Probable mapping issue. Is being researched by Pelican Team.
								0.00	0.00	0.00	(6,514,017,476.95)	
135001	June	A10	3302A	SFA	(3,064.74)	(145,021.41)					(3,064.74)	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	Spreadsheet	0.22						0.22	Subacct Adjustment-Conversion - NONGAPS.
	July	A10	3302A	22	(9,394.33)						(9,394.33)	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	3302A		(214,688.02)						(214,688.02)	FMS (Post Split) Difference. Source Class not available.
	Aug	A10	3302A	22	82,125.46						82,125.46	Probable mapping issue. Is being researched by Pelican Team.
							0.00	0.00	0.00	0.00	(145,021.41)	
	Jan	A10	3302A	22	4,291,222,138.87						4,291,222,138.87	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	22	1,586,699,495.40						1,586,699,495.40	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	22	713,092,841.29						713,092,841.29	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	22	213,042,460.30						213,042,460.30	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	22	602,051,608.36						602,051,608.36	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A11	3302A	22	266,574,980.39						266,574,980.39	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	22	307,472,663.74						307,472,663.74	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	22	187,934,274.33						187,934,274.33	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	3302A	22	285,445,603.40						285,445,603.40	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
135003	May	A11	3302A	22	145,226,319.26	6,308,048,804.48					145,226,319.26	Probable mapping issue. Is being researched by Pelican Team.
	June	000	0000	Spreadsheet	(57,202,485,388.37)						(57,202,485,388.37)	Subacct Adjustment-Conversion - GAPS.
	June	000	0000	Spreadsheet	57,202,485,388.82						57,202,485,388.82	Subacct Adjustment-Conversion - NONGAPS.
	June	A10	3302A	SFA	293,713,035.30						293,713,035.30	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	Spreadsheet	(2,949,050,925.57)						(2,949,050,925.57)	700012 GAPSJFJUN02 Split out receivable 1350 - GAPS.
	June	A10	3302A	Spreadsheet	122,317,889.35						122,317,889.35	Subacct Adjustment-Conversion - GAPS.
	June	A10	3302A	Spreadsheet	(55,453,473.59)						(55,453,473.59)	Subacct Adjustment-Conversion - NONGAPS.
	June	A11	3302A	SFA	12,941,865.53						12,941,865.53	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	Spreadsheet	(958,881,192.95)						(958,881,192.95)	700012 GAPSJFJUN02 Split out receivable 1350 - GAPS.
	June	A11	3302A	Spreadsheet	1,233,816.47						1,233,816.47	Subacct Adjustment-Conversion - GAPS.
	June	A11	3302A	Spreadsheet	(0.22)						(0.22)	Subacct Adjustment-Conversion - NONGAPS.
	July	A10	3302A	22	206,352,748.76						206,352,748.76	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	22	324,720,105.72						324,720,105.72	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	21	(778,304,142.43)						(778,304,142.43)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	22	1,385,185,118.85						1,385,185,118.85	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	21	16,945,417.72						16,945,417.72	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	22	87,566,155.75						87,566,155.75	Probable mapping issue. Is being researched by Pelican Team.
135005	June	000	00000	Spreadsheet	(1,662,510,872.06)	(1,662,511,843.04)			(1,662,510,872.06)	0.00	No difference.	
	June	A10	44000	Spreadsheet	(970.52)				(970.52)	0.00		
	June	A10	74011	Spreadsheet	(0.46)				(0.46)	0.00		
	Oct	A10	69022	22	10,604.46						10,604.46	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	22	36,998,141.38						36,998,141.38	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	22	21,320,102.49						21,320,102.49	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
135006	Feb	A10	69022	22	1,845,350.08	(18,763,155.05)					1,845,350.08	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	22	9,859,178.94						9,859,178.94	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	22	949,390.45						949,390.45	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	3302A	22	1,486,950.22						1,486,950.22	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	SFA	4,240,364.23						4,240,364.23	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	Spreadsheet	(68,560,396.00)						(68,560,396.00)	700012 GAPSJFJUN02 Split out receivable 1350 - GAPS.
	June	A10	3302A	Spreadsheet	(1,718,785.65)						(1,718,785.65)	Subacct Adjustment-Conversion - GAPS.
	June	A10	3302A	Spreadsheet	(2,383,743.26)						(2,383,743.26)	Subacct Adjustment-Conversion - NONGAPS.
	June	A11	3302A	SFA	4,683,507.05						4,683,507.05	Subacct Adjustment-Conversion - NONGAPS.
	June	A11	3302A	Spreadsheet	(8,766,990.23)						(8,766,990.23)	700012 GAPSJFJUN02 Split out receivable 1350 - GAPS.
	June	A11	3302A	Spreadsheet	(28,286,139.69)						(28,286,139.69)	Subacct Adjustment-Conversion - GAPS.
	July	A10	3302A	22	6,609,227.55						6,609,227.55	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	21	(1,421,296.00)						(1,421,296.00)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	22	6,806,816.49						6,806,816.49	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	21	(2,435,437.56)						(2,435,437.56)	Probable mapping issue. Is being researched by Pelican Team.
						Sub-Total	0.00	0.00	0.00		(18,763,155.05)	
135095	June	000	00000	Spreadsheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No difference.
						Sub-Total	0.00	0.00	0.00	0.00	0.00	
135900	June	000	00000	Spreadsheet	0.00	0.00				0.00	0.00	No difference.
						Sub-Total	0.00	0.00	0.00	0.00	0.00	
135995	June	000	00000	Spreadsheet	0.00	0.00				0.00	0.00	No difference.
						Sub-Total	0.00	0.00	0.00	0.00	0.00	
	Nov	A16	4103C	Conversion	(3,168,682.41)						(3,168,682.41)	Conversion entry.
	Dec	A16	4103C	Conversion	(9,767,282.24)						(9,767,282.24)	Conversion entry.
	Dec	A25	2521A	Conversion	(10,065,515.36)						(10,065,515.36)	Conversion entry.
	Dec	A25	2521B	Conversion	(98,307.15)						(98,307.15)	Conversion entry.
	Jan	A16	4103C	Purchasing	(2,937,928.00)						(2,937,928.00)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Jan	A25	2521A	Purchasing	(2,023,321.53)						(2,023,321.53)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	Jan	A25	2521B	Purchasing	(134,397.65)						(134,397.65)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A16	4103C	Purchasing	(2,643,061.39)						(2,643,061.39)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521A	Purchasing	(4,683,598.93)						(4,683,598.93)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521B	Purchasing	(138,810.81)						(138,810.81)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A10	53020	Receivables	11,513.00						11,513.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521A	Purchasing	(11,710,676.15)						(11,710,676.15)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521A	Spreadsheet	(689,044.45)						(689,044.45)	Correct order class contractual payments FMSS.
	Mar	A25	2521B	Purchasing	(113,280.80)						(113,280.80)	Purchases are generated by OCFO Admin processing. See appropriate OCFO reconciliation. Relates to G/L account 211000 LIM A25-Object Class 2521B.
	Mar				12,000,000.00						12,000,000.00	Need assistance with FMSS records to understand UNPOSTED 6,000,000.00 entry and it's subsequent fix.
	April	A10	53010	Receivables	(13,144.00)						(13,144.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	53020	Receivables	1,696,161.00						1,696,161.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	53040	Receivables	232,793.00						232,793.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A16	4103C	Purchasing	(3,098,228.80)						(3,098,228.80)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	2521A	Purchasing	(5,456,947.36)						(5,456,947.36)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	2521B	Purchasing	(111,976.55)						(111,976.55)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53010	Receivables	(5,779.00)						(5,779.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53020	Receivables	17,054.00						17,054.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53040	Receivables	(1,644.00)						(1,644.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
139900	May	A11	74011	22	(1,900.36)					(1,900.36)	Probable mapping issue. Is being researched by Pelican Team.
	May	A16	4103C	Purchasing	(7,427,180.70)					(7,427,180.70)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521A	Purchasing	(6,473,133.11)					(6,473,133.11)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521B	Purchasing	(59,353.51)					(59,353.51)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	000	54001	Spreadsheet	1,598,930,059.00					1,598,930,059.00	Journal Import Created. Relates to G/L account 131000, LIM 000-Object Class 54001.
	June	000	61050	Spreadsheet	(967,033,213.66)				(967,033,213.66)	0.00	Journal Import Created.
	June	A10	53020	Receivables	(505,661.00)					(505,661.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	53040	Receivables	(58,334.00)					(58,334.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A11	74011	SFA	(16,758.22)					(16,758.22)	Probable mapping issue. Is being researched by Pelican Team.
	June	A16	4103C	Purchasing	(1,295,868.75)					(1,295,868.75)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	Purchasing	(6,913,701.15)					(6,913,701.15)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	(blank)	(11,036.51)					(11,036.51)	Needs to be resolved by OCFO. Relates to G/L account 211000, LIM A10-Object Class 2521A.
		Unknown Difference in FMSS			(19,584.25)					(19,584.25)	FMS (Post Split) Difference. Source Class not available.
	July	000	74013	Spreadsheet	52,715,658.91				52,715,658.91	0.00	FSA Suspense - IR Schedules.
	July	A10	53020	Receivables	544,020.00					544,020.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53040	Receivables	613,614.00					613,614.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	61050	Spreadsheet	(2,566,388,015.09)				(2,566,388,015.09)	0.00	Reestimate/Int Payable
	July	A11	74011	22	(299.50)					(299.50)	Probable mapping issue. Is being researched by Pelican Team.
	July	A16	4103C	Purchasing	(12,443.75)					(12,443.75)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Purchasing	(6,816,008.11)					(6,816,008.11)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	000	61050	Spreadsheet	967,033,213.66				967,033,213.66	0.00	Reestimate/Int Payable
	Aug	000	74013	Spreadsheet	(52,715,658.91)				(52,715,658.91)	0.00	FSA Suspense - IR Schedules.



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
	Aug	A10	53020	Receivables	8,297,363.03					8,297,363.03	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53040	Receivables	85,877.03					85,877.03	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	61050	Spreadsheet	2,566,388,015.00				2,566,388,015.00	0.00	Reestimate/Int Payable
	Aug	A16	4103C	Purchasing	(3,807,306.25)					(3,807,306.25)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A16	4103C	Spreadsheet	4,088,557.20					4,088,557.20	Reestimate/Int Payable
	Aug	A25	2521A	Purchasing	(9,451,462.60)					(9,451,462.60)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
					<b>Sub-Total</b>	0.00	0.00	0.00	(0.09)	1,526,785,352.91	
	Oct	A16	4103C	Conversion	(9,333,777.78)					(9,333,777.78)	Conversion entry. Relates to G/L account 101012, LIM A16-Object Class 4103C.
	Oct	A25	2521A	Conversion	(1,667,508.66)					(1,667,508.66)	Conversion entry.
	Nov	A25	2521A	Conversion	3,168,682.41	3,168,682.41				0.00	Conversion entry.
	Nov	A16	4103C	Conversion	(3,663,642.84)					(3,663,642.84)	Conversion entry.
	Dec	A16	4103C	Conversion	1,086,488.93	1,086,488.93				0.00	Conversion entry.
	Dec	A25	2521A	Conversion	(384,573.19)					(384,573.19)	Conversion entry.
	Jan	A10	3302A	22	(963,952.00)					(963,952.00)	Probable mapping issue. Is being researched by Pelican team. Relates to same account, LIM, & Object Class in February.
	Jan	A16	4103C	Conversion	(4,255,171.34)	(4,255,171.34)				0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Jan	A25	2521A	22	(571,815.76)					(571,815.76)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	22	963,952.00					963,952.00	Probable mapping issue. Is being researched by Pelican team. Relates to same account, LIM, & Object Class in January.
	Feb	A10	65011	Spreadsheet	(60,542,557.11)					(60,542,557.11)	Reversal of Cash Adj FY2001 VBS Adj 059 & 061.
	Feb	A25	2521A	Payables	4,128,428.15					4,128,428.15	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521A	Payables	1,413,314.88					1,413,314.88	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521B	Payables	113,280.80					113,280.80	Payables are generated by OCFO Admin processing. See appropriate OCFO reconciliation. Relates to G/L account 139900 LIM A25-Object Class 2521B.
	April	A11	3302A		(33,417,834.88)					(33,417,834.88)	FMS (Post Split) Difference. Source Class not available. Appears to offset in May

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
211000	April	A25	2521A	Payables	(523,126.23)	(77,599,361.47)					(523,126.23)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	2521B	Payables	(1,304.25)						(1,304.25)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A11	3302A		33,417,834.88						33,417,834.88	FMS (Post Split) Difference. Source Class not available. Appears to offset in May
	May	A16	4103C	Payables	2,779,837.50						2,779,837.50	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521A	Payables	952,040.66						952,040.66	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521B	Payables	(111,976.55)						(111,976.55)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	3302A		(301,992.00)						(301,992.00)	FMS (Post Split) Difference. Source Class not available. Appears to offset in July.
	June	A16	4103C	Payables	(1,483,968.75)						(1,483,968.75)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	Payables	389,948.94						389,948.94	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	Payables	544,980.35						544,980.35	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 211001, LIM A25-Object Class 2521A.
	June	A25	2521A	(blank)	11,036.51						11,036.51	Needs to be resolved by OCFO. Relates to G/L account 139900, LIM A10-Object Class 2521A.
	June	A25	2521B	Payables	59,353.51						59,353.51	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in July.
	July	A10	3302A	22	301,992.00						301,992.00	Probable mapping issue. Is being researched by Pelican Team. Appears to offset in June.
	July	A16	4103C	Payables	12,443.75						12,443.75	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Payables	462,071.59						462,071.59	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521B	Payables	(59,353.51)						(59,353.51)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	Aug	A10	3302A	22	(190,802.00)						(190,802.00)	Probable mapping issue. Is being researched by Pelican Team. Appears to offset in June.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	Aug	A10	4103C	Payables	3,794,862.50						3,794,862.50	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	Aug	A10	4103C	Spreadsheet	(4,088,557.20)						(4,088,557.20)	Reestimate/Int Payable
	Aug	A11	3302A		(12,316,659.13)						(12,316,659.13)	FMS (Post Split) Difference. Source Class not available. Appears to offset in May
	Aug	A25	2521A	Payables	2,678,662.35						2,678,662.35	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
						Sub-Total	0.00	0.00	0.00		(77,599,361.47)	
211001	April	A16	4103C	Purchasing	3,098,228.80	0.00				3,098,228.80	0.00	No difference.
	April	A25	2521A	Payables	(5,018,616.80)					(5,018,616.80)	0.00	
	April	A25	2521A	Purchasing	5,456,947.36					5,456,947.36	0.00	
	April	A25	2521B	Payables	(11,976.55)					(11,976.55)	0.00	
	April	A25	2521B	Purchasing	11,976.55					11,976.55	0.00	
	May	A16	4103C	Payables	(4,544,993.75)					(4,544,993.75)	0.00	
	May	A16	4103C	Purchasing	1,446,764.95					1,446,764.95	0.00	
	May	A25	2521A	Payables	(6,408,988.02)					(6,408,988.02)	0.00	
	May	A25	2521A	Purchasing	6,473,133.11					6,473,133.11	0.00	
	May	A25	2521B	Purchasing	59,353.51					59,353.51	0.00	
	June	A16	4103C	Payables	(1,295,868.75)					(1,295,868.75)	0.00	
	June	A16	4103C	Purchasing	1,295,868.75					1,295,868.75	0.00	
	June	A25	2521A	Payables	(6,360,606.40)					(6,360,606.40)	0.00	
	June	A25	2521A	Purchase Inv	(544,980.35)					(544,980.35)	0.00	
	June	A25	2521A	Purchasing	6,913,701.15					6,913,701.15	0.00	
	June	A25	2521B	Payables	(59,353.51)					(59,353.51)	0.00	
	July	A25	2521A	Payables	(6,982,634.39)					(6,982,634.39)	0.00	
	July	A25	2521A	Purchasing	6,816,008.11					6,816,008.11	0.00	
	Aug	A25	2521A	Payables	(9,795,426.37)					(9,795,426.37)	0.00	
	Aug	A25	2521A	Purchasing	9,451,462.60					9,451,462.60	0.00	
						Sub-Total	0.00	0.00	0.00	0.00	0.00	
	Oct	A10	3302A		835,438,625.18						835,438,625.18	FMS (Post Split) Difference. Source Class not available.
	Oct	A11	3302A		443,547,348.37						443,547,348.37	FMS (Post Split) Difference. Source Class not available.
	Nov	A10	3302A		390,499,109.94						390,499,109.94	FMS (Post Split) Difference. Source Class not available.
	Nov	A11	3302A		618,349,591.55						618,349,591.55	FMS (Post Split) Difference. Source Class not available.
	Dec	A10	3302A		374,221,635.20						374,221,635.20	FMS (Post Split) Difference. Source Class not available.
	Dec	A11	3302A		300,177,756.43						300,177,756.43	FMS (Post Split) Difference. Source Class not available.
	Jan	A10	3302A	22	(1,270,977,375.18)						(1,270,977,375.18)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	22	(1,368,994,441.68)						(1,368,994,441.68)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	H85	3302A		3,053.00						3,053.00	FMS (Post Split) Difference Source Class not available. Relates to G/L account 101022 LIM H85-Object Class 3302A.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
212000	Feb	A10	3302A	22	(7,251,622.71)	(30,460,789.93)					(7,251,622.71)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	22	(25,071,275.05)						(25,071,275.05)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	22	(40,417,126.73)						(40,417,126.73)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A11	3302A	22	(51,185,745.05)						(51,185,745.05)	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A		136,382,632.37						136,382,632.37	FMS (Post Split) Difference. Source Class not available.
	April	A11	3302A		74,546,064.58						74,546,064.58	FMS (Post Split) Difference. Source Class not available.
	May	A10	3302A	22	(28,207,769.93)						(28,207,769.93)	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	3302A	22	(2,757,388.58)						(2,757,388.58)	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	22	(19,494,606.20)						(19,494,606.20)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A		2,758,654.12						2,758,654.12	FMS (Post Split) Difference. Source Class not available.
	July	A10	3302A		32,554,637.90						32,554,637.90	FMS (Post Split) Difference. Source Class not available.
	July	A10	74013		(27,457,181.72)						(27,457,181.72)	FMS (Post Split) Difference. Source Class not available.
	Aug	A10	3302A	22	(398,369,675.10)						(398,369,675.10)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A		1,244,309.36						1,244,309.36	FMS (Post Split) Difference. Source Class not available.
						Sub-Total	0.00	0.00	0.00	0.00	(30,460,789.93)	
212010	April	A25	2521A	Payables	294,806.60	(127,312,601.49)					294,806.60	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A16	4103C	Payables	(1,295,868.75)						(1,295,868.75)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Payables	(900,701.20)						(900,701.20)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	000	00000	Spreadsheets	(125,410,838.14)						(125,410,838.14)	More research needed.
						Sub-Total	0.00	0.00	0.00	0.00	(127,312,601.49)	
	Oct	A10	3302A	41	(54,862,569.79)						(54,862,569.79)	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A11	3302A	41	(21,270,828.06)		(21,270,828.06)				0.00	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A10	3302A	41	14,757,252.67						14,757,252.67	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
212020	Nov	A11	3302A	41	21,270,828.06	128,742,435.01	21,270,828.06				0.00	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A10	3302A	41	1,359,977.99						1,359,977.99	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A11	3302A	41	3,996,143.91						3,996,143.91	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	21	(281,494,837.30)						(281,494,837.30)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	41	395,770,399.80						395,770,399.80	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	21	(3,834,246.75)						(3,834,246.75)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	41	(161,897.16)						(161,897.16)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	21	(102,946,992.50)						(102,946,992.50)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	21	56,581.15		56,581.15				0.00	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	21	111,408.75						111,408.75	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A11	3302A	21	(56,581.15)		(56,581.15)				0.00	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	21	(14,393,860.75)						(14,393,860.75)	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	3302A	21	4,445,993.57						4,445,993.57	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	3302A	21	4,956.14			4,956.14			0.00	Probable mapping issue. Is being researched by Pelican Team. Appears to offset in June.
	June	A10	3302A	21	(3,845,512.88)						(3,845,512.88)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	21	(4,956.14)			(4,956.14)			0.00	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	21	1,481,168.79						1,481,168.79	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	3302A	21	6,268,398.80						6,268,398.80	Probable mapping issue. Is being researched by Pelican Team.
	Aug	000	00000	Spreadsheet	77,542,091.02						77,542,091.02	More research needed.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
	Aug	A10	3302A	21	42,949,168.52					42,949,168.52	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	Spreadsheet	47,868,747.12					47,868,747.12	More research needed.
	Aug	A11	3302A	21	(6,268,398.80)					(6,268,398.80)	Probable mapping issue. Is being researched by Pelican Team.
							0.00	0.00	0.00	128,742,435.01	
218000	July	000	74013	Spreadsheet	(52,715,658.91)	0.00			(52,715,658.91)	0.00	No difference.
	Aug	000	74013	Spreadsheet	52,715,658.91				52,715,658.91	0.00	
							0.00	0.00	0.00	0.00	
219000	Feb	A10	69022		50,639.19	50,639.19				50,639.19	FMS (Post Split) difference. Source Class not available.
						Sub-Total	0.00	0.00	0.00	50,639.19	
251000	Oct	000	0000	Budgetary Transaction	4,258,304,493.00	0.00	4,258,304,493.00			0.00	No difference.
	Nov	000	0000	Budgetary Transaction	3,465,974,548.00		3,465,974,548.00				
	Dec	000	0000	Budgetary Transaction	7,724,279,041.00		7,724,279,041.00				
							15,448,558,082.00	0.00	0.00	0.00	
310700	Mar	A25	4301A	Spreadsheet	(438.76)	(614.14)		(438.76)		0.00	Reclass of 3100.
	April	A25	4301A	Payables	(33.26)			(33.26)		0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	May	A16	4301A	Payables	(1,078.71)			(1,078.71)		0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	June	A16	4301A	Spreadsheet	1,078.71			1,078.71		0.00	Journal Import Created. Appears to offset in May.
	June	A25	4301A	Spreadsheet	33.26			33.26		0.00	Journal Import Created. Appears to offset in April.
	July	A25	4301A	Payables	(614.14)					(614.14)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	4301A	Spreadsheet	438.76				438.76	0.00	3100 to 3107 NONGAPS RECL 7-02
							0.00	0.00	0.00	(614.14)	
	Oct	A10	44000	Conversion	(970.52)					(970.52)	Conversion entry.
	Oct	A10	69022	22	10,604.46					10,604.46	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	69022	22	1,794,710.89					1,794,710.89	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 426600, LIM A10-Object Class 69022.
	April	A10	53020	Receivables	32,678.00					32,678.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	53040	Receivables	2,705.00					2,705.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
406000	May	000	00000	Budgetary Transaction	54.00	2,130,058.11				54.00	0.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research.
	May	A10	53020	Receivables	8,766.00						8,766.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53040	Receivables	1,572.00						1,572.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 426600, LIM A10-Object Class 53040.
	May	A10	65011	Spreadsheet	(22,215.00)					(22,215.00)	0.00	Incorrect Statement Reversal.
	May	A10	74011	Spreadsheet	(1,551,379.00)					(1,551,379.00)	0.00	Incorrect Statement Reversal.
	May	A11	65026		(1,886.35)						(1,886.35)	FMS (Post Split) Difference. Source Class not available.
	May	A11	74011	22	(1,900.36)						(1,900.36)	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 426200, LIM A11-Object Class 74011.
	June	A10	53020	Receivables	105,088.80						105,088.80	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	53040	Receivables	23,698.18						23,698.18	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	74011	Spreadsheet	74,844,341.56				74,844,341.56		0.00	Cash Realignment entry.
	June	A11	74011	SFA	(16,758.22)						(16,758.22)	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 426200, LIM A11-Object Class 74011.
	July	000	74013	Spreadsheet	(52,715,658.91)					(52,715,658.91)	0.00	FSA Suspense - IR Schedules.
	July	A10	53020	Receivables	(86,691.00)						(86,691.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53040	Receivables	31,656.82						31,656.82	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	74011	Spreadsheet	(74,844,341.56)				(74,844,341.56)		0.00	Cash Realignment entry.
	July	A11	74011	22	(299.50)						(299.50)	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 451000, LIM A11-Object Class 74011.
	Aug	000	00000	Budgetary Transaction	(54.00)					(54.00)	0.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research.
	Aug	000	74013	Spreadsheet	52,715,658.91					52,715,658.91	0.00	FSA Suspense - IR Schedules.
	Aug	A10	53020	Receivables	169,766.88						169,766.88	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53040	Receivables	57,317.03						57,317.03	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	Aug	A10	65011	22	22,215.00					22,215.00	0.00	Incorrect Statement Reversal.
	Aug		74011	22	1,551,379.00					1,551,379.00	0.00	Incorrect Statement Reversal.
							0.00	0.00	0.00	0.00	2,130,058.11	
414500	Oct	000	0000	Budgetary Transaction	4,258,304,493.00	0.00	4,258,304,493.00				0.00	No difference.
	Nov	000	0000	Budgetary Transaction	3,465,974,548.00		3,465,974,548.00					
	Dec	000	0000	Budgetary Transaction	7,724,279,041.00		7,724,279,041.00					
							15,448,558,082.00	0.00	0.00		0.00	
414800	Oct	000	0000	Budgetary Transaction	(4,258,304,493.00)	0.00	(4,258,304,493.00)				0.00	No difference.
	Nov	000	0000	Budgetary Transaction	(3,465,974,548.00)		(3,465,974,548.00)					
	Dec	000	0000	Budgetary Transaction	(7,724,279,041.00)		(7,724,279,041.00)					
							(15,448,558,082.00)	0.00	0.00		0.00	
414900	Oct				2,318,677,723.00	2,318,677,723.00					2,318,677,723.00	Prior FY Balance. Related to account 420100. Reclassified to current year beginning balance in December
							0.00	0.00	0.00		2,318,677,723.00	
420100	Oct				(2,318,677,723.00)	(113,587,957,843.15)					(2,318,677,723.00)	Reclassify current year correction of closing entry to beginning balance.
	Oct	000	00000	Manual	12,920,370,789.59					12,920,370,789.59	0.00	Correct Mar-02 420100/2 Reclas.
	Oct	A10	00000	Manual	(79,378,843,607.48)						(79,378,843,607.48)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A10	3302A	Manual	(103,960,814.00)						(103,960,814.00)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A10	65011	Manual	60,542,557.11						60,542,557.11	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A10	74011	Manual	(34,493.91)						(34,493.91)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A11	00000	Manual	(7,312,322,859.11)						(7,312,322,859.11)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A11	3302A	Manual	597,891.22						597,891.22	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A16	00000	Manual	(126,565,983.89)						(126,565,983.89)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A19	00000	Manual	(18,272,144,809.44)						(18,272,144,809.44)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A22	00000	Manual	(2,466,956,564.00)						(2,466,956,564.00)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A25	00000	Manual	(61,675,761.50)						(61,675,761.50)	Manual entry. Related to account 420102, same LIM & Object class.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
	Oct	A28	00000	Manual	(3,752,784,879.00)					(3,752,784,879.00)	Manual entry. Related to account 420102, same LIM & Object class.
	Oct	A28	41020	Manual	144,869,203.85					144,869,203.85	Manual entry. Related to account 420102, same LIM & Object class.
	Aug	000	00000	Manual	(12,920,370,789.59)				(12,920,370,789.59)	0.00	Correct Mar-02 420100/2 Reclass.
						Sub-Total	0.00	0.00	0.00	(113,587,957,843.15)	
420102	Oct	000	00000		(12,920,370,789.59)	111,269,280,120.15			(12,920,370,789.59)	0.00	Correct Mar-02 420100/2 Reclass.
	Oct	A10	00000		79,378,843,607.48					79,378,843,607.48	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A10	3302A		103,960,814.00					103,960,814.00	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A10	65011		(60,542,557.11)					(60,542,557.11)	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A10	74011		34,493.91					34,493.91	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A11	00000		7,312,322,859.11					7,312,322,859.11	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A11	3302A		(597,891.22)					(597,891.22)	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A16	00000		126,565,983.89					126,565,983.89	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A19	00000		18,272,144,809.44					18,272,144,809.44	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A22	00000		2,466,956,564.00					2,466,956,564.00	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A25	00000		61,675,761.50					61,675,761.50	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A28	00000		3,752,784,879.00					3,752,784,879.00	Manual entry. Related to account 420100, same LIM & Object class.
	Oct	A28	41020		(144,869,203.85)					(144,869,203.85)	Manual entry. Related to account 420100, same LIM & Object class.
	Aug	000	00000		12,920,370,789.59				12,920,370,789.59	0.00	Correct Mar-02 420100/2 Reclass.
						Sub-Total	0.00	0.00	0.00	111,269,280,120.15	
426100	July	A11	74011	22	299.50	299.50				299.50	Probable mapping issue. Is being researched by Pelican Team.
						Sub-Total	0.00	0.00	0.00	299.50	
	Oct	A10	44000	Conversion	970.52					970.52	Conversion entry.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
426200	May	A11	74011	22	1,900.36	19,629.10					1,900.36	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 406000, LIM A11-Object Class 74011.
	June	A10	74011	Spreadsheet	(74,844,341.56)				(74,844,341.56)		0.00	Cash Realignment entry.
	June	A11	74011	SFA	16,758.22						16,758.22	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 406000, LIM A11-Object Class 74011.
	July	000	74013	Spreadsheet	52,715,658.91					52,715,658.91	0.00	FSA Suspense - IR Schedules.
	July	A10	74011	Spreadsheet	74,844,341.56				74,844,341.56		0.00	Cash Realignment entry.
	Aug	000	74013	Spreadsheet	(52,715,658.91)					(52,715,658.91)	0.00	FSA Suspense - IR Schedules.
						Sub-Total	0.00	0.00	0.00	0.00	19,629.10	
426300	May	A11	65026		1,886.35	1,886.35					1,886.35	FMS (Post Split) Difference. Source Class not available.
						Sub-Total	0.00	0.00	0.00	0.00	1,886.35	
426600	Oct	A10	69022	22	(10,604.46)	(1,805,315.35)					(10,604.46)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	69022	22	(1,794,710.89)						(1,794,710.89)	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 406000, LIM A10-Object Class 69022.
	April	A10	53040	Receivables	(762.00)					(762.00)	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53040	Receivables	(1,572.00)					(1,572.00)	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 406000, LIM A10-Object Class 53040.
	June	A10	53040	Receivables	(567.00)					(567.00)	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53040	Receivables	2,901.00					2,901.00	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	(1,805,315.35)	
431000	Oct	A11	3302A	Conversion	7,466,917.20	7,867,336.97					7,466,917.20	Conversion entry.
	Nov	A11	3302A	Conversion	350,168.52						350,168.52	Conversion entry.
	Mar	A16	4103C	Purchasing	50,251.25						50,251.25	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	7,867,336.97	
445000	Feb	000	00000	Spreadsheet	3,683,870.23	0.00			3,683,870.23		0.00	No difference.
	May	000	00000	Budgetary Transaction	(54.00)					(54.00)	0.00	
	May	A10	65011	Spreadsheet	22,215.00					22,215.00	0.00	
	May	A10	74011	Spreadsheet	1,551,379.00					1,551,379.00	0.00	
	July	000	00000	Spreadsheet	(3,683,870.23)				(3,683,870.23)		0.00	
	Aug	000	00000		54.00					54.00	0.00	
	Aug	A10	65011		(22,215.00)					(22,215.00)	0.00	
	Aug	A10	74011		(1,551,379.00)					(1,551,379.00)	0.00	
						Sub-Total	0.00	0.00	0.00	0.00	0.00	
	Oct	A10	44000	Conversion	(970.62)						(970.62)	Conversion entry.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
451000	Oct	A10	69022	22	10,604.46					10,604.46	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A11	3302A	Conversion	7,466,917.20					7,466,917.20	Conversion entry.
	Nov	A11	3302A	Conversion	350,168.52					350,168.52	Conversion entry.
	Dec	000	0000	Budgetary Transaction	(2,675,281,179.00)	(2,675,281,179.00)				0.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset in March.
	Feb	000	00000	Budgetary Transaction	314,678,833.77					314,678,833.77	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research.
	Feb	A10	69022	22	1,794,710.89					1,794,710.89	Probable mapping issue. Is being researched by Pelican Team.
	Mar	000	00000	Budgetary Transaction	2,675,281,179.00	2,675,281,179.00				0.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset in December.
	Mar	A16	4103C	Purchasing	50,251.25					50,251.25	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	000	00000	Budgetary Transaction	(108,119,479.00)					(108,119,479.00)	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset in May.
	April	A10	53020	Receivables	32,678.00					32,678.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Class 53020.
	April	A10	53040	Receivables	2,705.00					2,705.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Class 53040.
	May	000	00000	Budgetary Transaction	108,119,479.00					108,119,479.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset in April.
	May	A10	53020	Receivables	8,766.00					8,766.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Class 53020.
	May	A10	53040	Receivables	1,572.00					1,572.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Class 53040.
	May	A10	65011	Spreadsheet	(22,215.00)				(22,215.00)	0.00	Journal Import Created.
	May	A10	74011	Spreadsheet	(1,551,379.00)				(1,551,379.00)	0.00	Journal Import Created.
					328,360,098.98						

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	May	A11	65026		(1,886.35)						(1,886.35)	FMS (Post Split) Difference. Source Class not available.
	May	A11	74011	22	(1,900.36)						(1,900.36)	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 459000, LIM A11-Object Class 74011.
	June	A10	53020	Receivables	105,088.80						105,088.80	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Class 53020.
	June	A10	53040	Receivables	23,698.18						23,698.18	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Class 53040.
	June	A10	74011	Spreadsheet	74,844,341.56			74,844,341.56			0.00	Cash Realignment entry.
	June	A11	74011	SFA	(16,758.22)						(16,758.22)	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 459000, LIM A11-Object Class 74011.
	July	000	00000	Spreadsheet	3,683,870.23						3,683,870.23	Journal Import Created.
	July	000	00000	Spreadsheet	(52,715,658.91)					(52,715,658.91)	0.00	FSA Suspense - IR Schedules.
	July	A10	53020	Receivables	(86,691.00)						(86,691.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 460000, LIMA10-Object Code 53020.
	July	A10	53040	Receivables	31,656.82						31,656.82	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 460000, LIMA10-Object Code 53040.
	July	A10	74011	Spreadsheet	(74,844,341.56)			(74,844,341.56)			0.00	Cash Realignment entry.
	July	A11	74011	22	(299.50)						(299.50)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 406000, LIM A11-Object Class 74011.L501+L503
	Aug	000	00000	Spreadsheet	52,715,658.91					52,715,658.91	0.00	FSA Suspense - IR Schedules.
	Aug	A10	53020	Receivables	169,766.88						169,766.88	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Code 53020.
	Aug	A10	53040	Receivables	57,317.03						57,317.03	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A10-Object Code 53040.
	Aug	A10	65011	22	22,215.00					22,215.00	0.00	Journal Import Created.
	Aug	A10	74011	22	1,551,379.00					1,551,379.00	0.00	Journal Import Created.
						Sub-Total	0.00	0.00	0.00	0.00	328,360,098.98	
	Oct	A10	44000	Conversion	970.62						970.62	Conversion entry.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
459000	Oct	A10	69022	22	(10,604.46)					(10,604.46)	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A11	3302A	Conversion	(7,466,917.20)					(7,466,917.20)	Conversion entry.
	Nov	A11	3302A	Conversion	(350,168.52)					(350,168.52)	Conversion entry.
	Feb	000	00000	Budgetary Transaction	(318,362,704.00)					(318,362,704.00)	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research.
	Feb	A10	69022	22	(1,794,710.89)					(1,794,710.89)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A16	4103C	Purchasing	(50,251.25)					(50,251.25)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	53020	Receivables	(32,678.00)					(32,678.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Class 53020.
	April	A10	53040	Receivables	(2,705.00)					(2,705.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Class 53040.
	May	A10	53020	Receivables	(8,766.00)					(8,766.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Class 53020.
	May	A10	53040	Receivables	(1,572.00)					(1,572.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Class 53040.
	May	A10	65011	Spreadsheet	22,215.00				22,215.00	0.00	Journal Import Created.
	May	A10	74011	Spreadsheet	1,551,379.00				1,551,379.00	0.00	Journal Import Created.
	May	A11	65026		1,886.35					1,886.35	FMS (Post Split) Difference. Source Class not available.
	May	A11	74011	22	1,900.36					1,900.36	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 451000, LIM A11-Object Class 74011.
	June	A10	53020	Receivables	(105,088.80)					(105,088.80)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Class 53020.
	June	A10	53040	Receivables	(23,698.18)					(23,698.18)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Class 53040.
	June	A10	74011	Spreadsheet	(74,844,341.56)			(74,844,341.56)		0.00	Cash Realignment entry.
					(328,360,098.98)						

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS	
	Month	LIM	Object Class	FMSS Source Code	Amount								
	June	A11	74011	SFA	16,758.22						16,758.22	Probable mapping issue. Is being researched by Pelican Team. Relates to G/L account 451000, LIM A11-Object Class 74011.	
	July	000	00000	Spreadsheet	52,715,658.91					52,715,658.91	0.00	FSA Suspende - IR Schedules.	
	July	A10	53020	Receivables	86,691.00						86,691.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIMA10-Object Code 53020.	
	July	A10	53040	Receivables	(31,656.82)						(31,656.82)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIMA10-Object Code 53020.	
	July	A10	74011	Spreadsheet	74,844,341.56				74,844,341.56		0.00	Cash Realignment entry.	
	July	A11	74011	22	299.50							Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 459000, LIM A11-Object Class 74011.	
	Aug	000	00000	Spreadsheet	(52,715,658.91)					(52,715,658.91)	0.00	FSA Suspende - IR Schedules.	
	Aug	A10	53020	Receivables	(169,766.88)						(169,766.88)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Code 53020.	
	Aug	A10	53040	Receivables	(57,317.03)						(57,317.03)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 451000, LIM A10-Object Code 53040.	
	Aug	A10	65011	22	(22,215.00)					(22,215.00)	0.00	Journal Import Created.	
	Aug	A10	74011	22	(1,551,379.00)					(1,551,379.00)	0.00	Journal Import Created.	
							Sub-Total	0.00	0.00	0.00	0.00	(328,360,398.48)	
		Oct	A11	3302A	Conversion		(522,055,708.54)						(522,055,708.54)
Nov		A11	3302A	22	(522,123,961.34)						(522,123,961.34)	Probable mapping issue. Is being researched by Pelican Team.	
Dec		A11	0000	Budgetary Transaction	2,675,281,179.00						2,675,281,179.00	Budgetary entries should be entered in FMS & FMSS simultaneously.	
Dec		A11	3302A	Conversion	(318,999,477.12)						(318,999,477.12)	Conversion entry.	
Dec		A16	4103C	Conversion	(7,745,572.00)						(7,745,572.00)	Conversion entry.	
Dec		A25	2521A	Conversion	(32,707,803.75)						(32,707,803.75)	Conversion entry.	
Jan		A11	3302A	21	1,822,866,918.10						1,822,866,918.10	Probable mapping issue. Is being researched by Pelican Team.	
Jan		A11	3302A	Conversion	(63,714,330.45)						(63,714,330.45)	Conversion entry.	
Jan		A11	3302A	Spreadsheet	(402,013,862.00)						(402,013,862.00)	DLSUMMOBLIG	
Feb		A11	3302A	21	163,868,439.58						163,868,439.58	Probable mapping issue. Is being researched by Pelican Team.	
Feb		A11	3302A	Spreadsheet	(164,043,540.00)						(164,043,540.00)	DLSUMMOBLIG	



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
461000	Feb	A16	4103C	Purchasing	(7,745,572.00)	(131,632,205.04)					(7,745,572.00)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A11	00000	Budgetary Transaction	(2,675,281,179.00)						(2,675,281,179.00)	Budgetary entries should be entered in FMS & FMSS simultaneously.
	Mar	A22	00000	Spreadsheet	370,397,031.00		370,397,031.00				0.00	Quarterly Subsidiary Transfers.
	Mar	A22	4102A	Spreadsheet	(370,397,031.00)		(370,397,031.00)				0.00	Quarterly Subsidiary Transfers.
	Mar	A11	3302A	21	29,368,159.50						29,368,159.50	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A25	2521A	Purchasing	(32,707,804.00)						(32,707,804.00)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521B	Payables	(438.76)						(438.76)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	00000	Budgetary Transaction	108,119,479.00						108,119,479.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset in May.
	April	A11	3302A	21	999,955,951.61						999,955,951.61	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	Spreadsheet	(995,905,403.00)						(995,905,403.00)	Journal Import Created.
	April	A22	00000	Budgetary Transaction	104,996,522.00			104,996,522.00			0.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset with below.
	April	A22	4102A	Spreadsheet	(104,996,522.00)			(104,996,522.00)			0.00	Journal Import Created. Appears to offset with above.
	April	A25	4301A	Payables	(33.26)						(33.26)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 101012, LIM A25-Object Class 4301A.
	May	A10	00000	Budgetary Transaction	(108,119,479.00)						(108,119,479.00)	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset in April.
	May	A11	3302A	21	(33,554,798.35)						(33,554,798.35)	Probable mapping issue. Is being researched by Pelican Team.
	June	A16	4301A	Payables	(1,078.71)						(1,078.71)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	June	A11	00000	Budgetary Transaction	953,021,043.00						953,021,043.00	Budgetary entries should be entered in FMS & FMSS simultaneously. Budget Services to research. Appears to offset with below.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	June	A11	3302A	GAPS	(539,805.08)						(539,805.08)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	Spreadsheet	(953,021,043.00)						(953,021,043.00)	Journal Import Created. Appears to offset with above.
	June	A16	4103C	Purchasing	(12,476,076.25)						(12,476,076.25)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 470000, LIM A16-Object Class 4103C.
	June	A16	431A	Spreadsheet	1,078.71						1,078.71	Journal Import Created. Appears to offset in May.
	June	A25	4301A	Spreadsheet	472.02						472.02	Journal Import Created. Relates to G/L account 101012, LIM A25-Object Class 4301A.
	July	A11	3302A	21	3,838,297.89						3,838,297.89	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	21	(46,277.50)						(46,277.50)	Probable mapping issue. Is being researched by Pelican Team.
	July	A25	4301A	Payables	(614.14)						(614.14)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 101012, LIM A25-Object Class 4301A.
	Aug	A11	3302A	21	(24,749,366.20)						(24,749,366.20)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A25	4301A	Purchasing	(10,400,000.00)						(10,400,000.00)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
					(35,149,366.20)	Sub-Total	0.00	0.00	0.00	0.00	(131,632,205.04)	
470000	June	A16	4103C	Purchasing	12,476,076.25	6,038.45			12,476,076.25		0.00	No difference.
	July	A16	4103C	Purchasing	(12,476,076.25)				(12,476,076.25)		0.00	
	Aug	A16	4103C	Purchasing	6,038.45						6,038.45	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	6,038.45	
	Oct	A10	3302A	22	(6,299,903.37)						(6,299,903.37)	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A10	3302A	41	(784,389,291.13)						(784,389,291.13)	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A10	3302A	Conversion	6,076,442.37						6,076,442.37	Convrsion entry.
	Oct	A11	3302A	41	66,315,852.46						66,315,852.46	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A25	2521A	Conversion	(4,864,095.48)						(4,864,095.48)	Conversion entry.
	Nov	A10	3302A	22	(4,083.00)						(4,083.00)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A10	3302A	41	(369,722,597.25)						(369,722,597.25)	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
	Nov	A11	3302A	22	(74,954,802.15)					(74,954,802.15)	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A16	4103C	Conversion	(3,168,682.41)					(3,168,682.41)	Conversion entry.
	Nov	A25	2521A	Conversion	(1,318,222.44)					(1,318,222.44)	Conversion entry.
	Dec	A10	3302A	22	(20,122.00)					(20,122.00)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A10	3302A	41	(550,479,840.79)					(550,479,840.79)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A11	3302A	22	(4,443,934.09)					(4,443,934.09)	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A16	4103C	Conversion	(2,021,710.24)					(2,021,710.24)	Conversion entry.
	Dec	A25	2521A	Conversion	28,252,790.55					28,252,790.55	Conversion entry.
	Dec	A25	2521B	Conversion	(98,307.15)					(98,307.15)	Conversion entry. Relates to G/L account 490200, LIM A25-Object Class 2521B.
	Jan	A10	3302A	21	(1,095,142,427.66)					(1,095,142,427.66)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	22	4,328,244,485.25					4,328,244,485.25	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	41	(1,882,974,134.48)					(1,882,974,134.48)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	21	(127,679,224.86)					(127,679,224.86)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	22	(251,641,481.97)					(251,641,481.97)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	41	(3,551,923.44)					(3,551,923.44)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	Spreadsheet	402,013,862.00					402,013,862.00	DLSUMMOBLIG
	Jan	A16	4103C	Conversion	(5,822,419.33)					(5,822,419.33)	Conversion entry.
	Jan	A16	4103C	Purchasing	2,884,491.33					2,884,491.33	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Jan	A25	2521A	Conversion	(44,360,650.81)					(44,360,650.81)	Conversion entry.
	Jan	A25	2521A	Purchasing	42,220,100.59					42,220,100.59	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Jan	A25	2521B	Conversion	(751,692.85)					(751,692.85)	Conversion entry.
	Jan	A25	2521B	Purchasing	617,295.20					617,295.20	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A10	3302A	21	(746,613,934.14)					(746,613,934.14)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	22	(566,599,681.22)					(566,599,681.22)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	Spreadsheet	1,301,012,625.00					1,301,012,625.00	DLSUMMOBLIG

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
480100	Feb	A11	3302A	21	214,394,106.54					214,394,106.54	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	22	(371,284,698.32)					(371,284,698.32)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	Spreadsheet	164,043,540.00					164,043,540.00	DLSUMMOBLIG
	Feb	A16	4103C	Purchasing	(2,643,061.39)					(2,643,061.39)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521A	Purchasing	(4,683,598.93)					(4,683,598.93)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521B	Purchasing	(138,810.81)					(138,810.81)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A10	3302A	21	(620,108,913.60)					(620,108,913.60)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	22	611,910,787.30					611,910,787.30	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	Spreadsheet	4,689,075.54					4,689,075.54	Correction of Budgetaries VBS
	Mar	A11	3302A	21	(7,248,075.89)					(7,248,075.89)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A16	4103C	Purchasing	7,745,572.00					7,745,572.00	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521A	Purchasing	26,997,127.85					26,997,127.85	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521B	Purchasing	(113,280.80)					(113,280.80)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	3302A	21	(987,865,390.60)					(987,865,390.60)	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	22	(1,097,723.09)					(1,097,723.09)	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	Spreadsheet	981,025,994.00					981,025,994.00	Journal Import Created.
	April	A11	3302A	21	(577,849,041.29)					(577,849,041.29)	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	22	(417,804,933.45)					(417,804,933.45)	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	Spreadsheet	980,571,614.91					980,571,614.91	Journal Import Created.
	April	A16	4103C	Purchasing	(3,098,228.80)					(3,098,228.80)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 491000, LIM A16-Object Class 4103C.
	April	A25	2521A	Purchasing	(5,456,947.36)					(5,456,947.36)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
	April	A25	2521B	Purchasing	(111,976.55)					(111,976.55)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	3302A	21	(10,497,577.96)					(10,497,577.96)	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	3302A	22	9,259,017.88					9,259,017.88	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	3302A	21	141,919.61					141,919.61	Probable mapping issue. Is being researched by Pelican Team.
	May	A16	4103C	Purchasing	(1,446,764.95)					(1,446,764.95)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521A	Purchasing	(6,473,133.11)					(6,473,133.11)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521B	Purchasing	(59,353.51)					(59,353.51)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 491000, LIM A25-Object Class 2521B.
	June	A10	3302A	GAPS	9,334,712.60					9,334,712.60	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	SFA	2,114,694.40					2,114,694.40	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	GAPS	(950,573,021.81)					(950,573,021.81)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	SFA	5,494,515.59					5,494,515.59	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	Spreadsheet	935,985,208.22					935,985,208.22	Journal Import Created.
	June	A16	4103C	Purchasing	(1,295,868.75)					(1,295,868.75)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	Purchasing	(6,913,701.15)					(6,913,701.15)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	(blank)	(11,036.51)					(11,036.51)	Needs to be resolved by OCFO. Relates to G/L account 491000, LIM A25-Object Class 2521A.
	July	A10	3302A	21	1,341,318.71					1,341,318.71	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	3302A	22	2,605,624.29					2,605,624.29	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	21	11,590,403.01					11,590,403.01	Probable mapping issue. Is being researched by Pelican Team.
	July	A16	4103C	Purchasing	12,463,632.50					12,463,632.50	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount						
	July	A25	2521A	Purchasing	(6,816,008.11)					(6,816,008.11)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	3302A	21	(1,983,166,665.12)					(1,983,166,665.12)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	22	5,894,243.41					5,894,243.41	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	Spreadsheet	2,134,993,002.91					2,134,993,002.91	Needs more research.
	Aug	A11	3302A	21	9,426,807.69					9,426,807.69	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A16	4103C	Purchasing	(3,813,344.70)					(3,813,344.70)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A16	4103C	Spreadsheet	4,088,557.20					4,088,557.20	Needs more research.
	Aug	A25	2521A	Purchasing	948,537.40					948,537.40	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
					Sub-Total	0.00	0.00	0.00	0.00	(182,796,360.51)	
	Oct	A10	3302A	22	223,461.00					223,461.00	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A10	3302A	41	784,389,291.13					784,389,291.13	Probable mapping issue. Is being researched by Pelican Team.
	Oct	A11	3302A	41	455,739,856.08					455,739,856.08	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A10	3302A	22	4,083.00					4,083.00	Probable mapping issue. Is being researched by Pelican Team.
	Nov	A10	3302A	Conversion	369,722,597.25					369,722,597.25	Conversion entry.
	Nov	A11	3302A	41	597,078,763.49					597,078,763.49	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A10	3302A	22	20,122.00					20,122.00	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A10	3302A	41	550,479,840.79					550,479,840.79	Probable mapping issue. Is being researched by Pelican Team.
	Dec	A11	3302A	41	323,443,411.21					323,443,411.21	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	21	1,095,142,427.66					1,095,142,427.66	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	22	(4,328,244,485.25)					(4,328,244,485.25)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	41	1,882,974,134.48					1,882,974,134.48	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
480200	Jan	A11	3302A	21	(1,099,663,070.43)	231,237,310.48					(1,099,663,070.43)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	22	(343,883,140.84)						(343,883,140.84)	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A11	3302A	41	67,266,253.89						67,266,253.89	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	21	746,613,934.14						746,613,934.14	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A10	3302A	22	(734,412,943.78)						(734,412,943.78)	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	21	195,397,160.05						195,397,160.05	Probable mapping issue. Is being researched by Pelican Team.
	Feb	A11	3302A	22	(202,375,007.85)						(202,375,007.85)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	21	620,108,913.60						620,108,913.60	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	22	(611,910,787.30)						(611,910,787.30)	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	Spreadsheet	(4,689,075.54)						(4,689,075.54)	Correction of Budgetaries VBS
	Mar	A11	3302A	21	223,316,813.69						223,316,813.69	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A11	3302A	22	(245,436,897.30)						(245,436,897.30)	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	21	499,292,927.14						499,292,927.14	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	22	(491,355,807.45)						(491,355,807.45)	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	21	230,775,827.15						230,775,827.15	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	22	(235,077,804.02)						(235,077,804.02)	Probable mapping issue. Is being researched by Pelican Team.
	April	A11	3302A	Spreadsheet	15,333,788.09						15,333,788.09	Journal Import Created.
	May	A10	3302A	21	329,598,513.49						329,598,513.49	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	53040	22	(328,359,953.41)						(328,359,953.41)	Probable mapping issue. Is being researched by Pelican Team.
	May	A11	69022	21	190,926,789.41						190,926,789.41	Probable mapping issue. Is being researched by Pelican Team.



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	May	A11	69022	22	(157,513,910.67)						(157,513,910.67)	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	GAPS	288,353,080.11						288,353,080.11	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	SFA	(299,802,487.11)						(299,802,487.11)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	GAPS	10,219,576.36						10,219,576.36	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	SFA	(17,625,372.58)						(17,625,372.58)	Probable mapping issue. Is being researched by Pelican Team.
	June	A11	3302A	Spreadsheet	17,035,834.78						17,035,834.78	Journal Import Created.
	July	A10	3302A	21	252,560,535.86						252,560,535.86	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	3302A	22	(256,507,478.86)						(256,507,478.86)	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	21	250,786,469.06						250,786,469.06	Probable mapping issue. Is being researched by Pelican Team.
	July	A11	3302A	22	(266,392,974.81)						(266,392,974.81)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	21	1,983,166,665.12						1,983,166,665.12	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	22	(2,140,887,246.32)						(2,140,887,246.32)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	21	169,292,523.28						169,292,523.28	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A11	3302A	22	(153,887,839.31)						(153,887,839.31)	Probable mapping issue. Is being researched by Pelican Team.
							0.00	0.00	0.00	0.00	231,237,310.48	
487100	Oct	A11	3302A	41	(7,466,917.20)	(7,867,336.97)					(7,466,917.20)	
	Nov	A11	3302A	41	(350,168.52)						(350,168.52)	
	Mar	A16	4103C	Purchasing	(50,251.25)						(50,251.25)	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
							0.00	0.00	0.00	0.00	(7,867,336.97)	
	April	A10	53020	Receivables	(32,678.00)						(32,678.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A10	53040	Receivables	(1,943.00)						(1,943.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53020	Receivables	(8,766.00)						(8,766.00)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
487200	June	A10	53020	Receivables	(101,644.77)	(343,113.68)					(101,644.77)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A10	53040	Receivables	(23,131.18)						(23,131.18)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53020	Receivables	86,691.00						86,691.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	53040	Receivables	(31,656.82)						(31,656.82)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53020	Receivables	(169,766.88)						(169,766.88)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	53040	Receivables	(60,218.03)						(60,218.03)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	(343,113.68)	
	Oct	A16	4103C	Conversion	(9,333,777.78)						(9,333,777.78)	Conversion entry. Relates to G/L account 490200, LIM A16-Object Class 4103C.
	Oct	A25	2521A	Conversion	(1,335,280.72)						(1,335,280.72)	Conversion entry.
	Nov	A16	4103C	Conversion	3,168,682.41						3,168,682.41	Conversion entry.
	Nov	A25	2521A	Conversion	(3,995,870.78)						(3,995,870.78)	Conversion entry.
	Dec	A16	4103C	Conversion	1,086,488.93						1,086,488.93	Conversion entry.
	Dec	A25	2521A	Conversion	(384,573.19)						(384,573.19)	Conversion entry.
	Jan	A16	4103C	Conversion	(4,255,171.34)						(4,255,171.34)	Conversion entry Relates to G/L Account 490200, LIM A16-Object Class 4103C
	Jan	A16	4103C	Purchasing	2,937,928.00		2,937,928.00				0.00	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Jan	A25	2521A	Conversion	(571,815.76)						(571,815.76)	Conversion entry.
	Jan	A25	2521A	Purchasing	2,023,321.53		2,023,321.53				0.00	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Jan	A25	2521B	Purchasing	134,397.65		134,397.65				0.00	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A10	65011	Spreadsheet	(60,542,557.11)						(60,542,557.11)	Reversal of Cash Adj FY2001 VBS Adj 059 & 061. Relates to G/L account 490200, LIM A10-Object Class 6511.
	Feb	A16	4103C	Payables	(2,937,928.00)		(2,937,928.00)				0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A16	4103C	Purchasing	2,643,061.39		2,643,061.39				0.00	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521A	Payables	(2,023,321.53)		(2,023,321.53)				0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521A	Purchasing	4,683,598.93						4,683,598.93	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
490100	Feb	A25	2521B	Payables	(134,397.65)	(211,862,867.59)	(134,397.65)				0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521B	Purchasing	138,810.81		138,810.81				0.00	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A16	4103C	Payables	(2,643,061.39)		(2,643,061.39)				0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521A	Payables	(4,852,532.05)						(4,852,532.05)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 490200 LIM A-25-Object Class 2521A.
	Mar	A25	2521A	Purchasing	5,710,676.15						5,710,676.15	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521B	Payables	(138,810.81)		(138,810.81)				0.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521B	Purchasing	113,280.80						113,280.80	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A16	4103C	Purchasing	3,098,228.80						3,098,228.80	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 481000, LIM A16-Object Class 4103C.
	April	A25	2521A	Payables	(5,246,936.43)						(5,246,936.43)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 492000, LIM A25-Object Class 2521A.
	April	A25	2521A	Purchasing	5,456,947.36						5,456,947.36	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in May.
	April	A25	2521B	Payables	(113,280.80)						(113,280.80)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 492000, LIM A25-Object Class 2521B.
	April	A25	2521B	Purchasing	111,976.55						111,976.55	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in May.
	April	A28	41020	Payables	(144,869,203.90)						(144,869,203.90)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 492000, LIM A28-Object Class 41020.
	May	A16	4103C	Payables	(1,765,156.25)						(1,765,156.25)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 492000, LIM A16-Object Class 4103C.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail				Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code							
	May	A16	4103C	Purchasing	1,446,764.95					1,446,764.95	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521A	Payables	(5,456,947.36)					(5,456,947.36)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in May.
	May	A25	2521A	Purchasing	6,473,133.11					6,473,133.11	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521B	Payables	(111,976.55)					(111,976.55)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in May.
	May	A25	2521B	Purchasing	59,353.51					59,353.51	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 481000, LIM A25-Object Class 2521B.
	June	A16	4103C	Payables	(2,779,837.50)					(2,779,837.50)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A16	4103C	Purchasing	1,295,868.75					1,295,868.75	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	Payables	(5,970,657.46)					(5,970,657.46)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	Purchasing	6,913,701.15					6,913,701.15	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521A	(blank)	11,036.51					11,036.51	Needs to be resolved by OCFO. Relates to G/L account 481000, LIM A25-Object Class 2521A.
	July	A16	4103C	Payables	(1,295,868.75)					(1,295,868.75)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A16	4103C	Purchasing	12,443.75					12,443.75	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Payables	(7,421,264.00)					(7,421,264.00)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Purchasing	6,816,008.11					6,816,008.11	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521B	Payables	(59,353.51)					(59,353.51)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A16	4103C	Payables	(12,443.75)					(12,443.75)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A16	4103C	Purchasing	3,807,306.25					3,807,306.25	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A16	4103C	Spreadsheet	(4,088,557.20)					(4,088,557.20)	Needs more research.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	Aug	A25	2521A	Payables	(7,116,764.02)						(7,116,764.02)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A25	2521B	Purchasing	9,451,462.60						9,451,462.60	Purchases are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
							0.00	0.00	0.00	0.00	(211,862,867.59)	
	Oct	A16	4103C	Conversion	9,333,777.78						9,333,777.78	Conversion entry. Relates to G/L account 490100, LIM A16-Object Class 4103C.
	Oct	A25	2521A	Conversion	6,199,376.20						6,199,376.20	Conversion entry.
	Nov	A25	2521A	Conversion	5,314,093.22						5,314,093.22	Conversion entry.
	Dec	A16	4103C	Conversion	8,680,793.31						8,680,793.31	Conversion entry.
	Dec	A25	2521A	Conversion	4,839,586.39						4,839,586.39	Conversion entry.
	Dec	A25	2521B	Conversion	98,307.15						98,307.15	Conversion entry. Relates to G/L account 480100, LIM A25-Object Class 2521B.
	Jan	A16	4103C	Conversion	4,255,171.34						4,255,171.34	Conversion entry Relates to G/L Account 490100, LIM A16-Object Class 4103C
	Jan	A25	2521A	Conversion	689,044.45						689,044.45	Conversion entry. Relates to G/L Account 101012, LIM A25-Object Class 2521A
	Feb	A10	65011	Spreadsheet	60,542,557.11						60,542,557.11	Reversal of Cash Adj FY2001 VBS Adj 059 & 061. Relates to G/L account 490100, LIM A10-Object Class 6511.
	Feb	A16	4103C	Payables	2,937,928.00						2,937,928.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521A	Payables	2,023,321.53						2,023,321.53	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Feb	A25	2521B	Payables	134,397.65						134,397.65	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A16	4103C	Payables	2,643,061.39						2,643,061.39	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	2521A	Payables	4,852,532.05						4,852,532.05	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 490100 LIM A-25-Object Class 2521A.
	Mar	A25	2521B	Payables	138,810.81						138,810.81	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Mar	A25	4301A	Payables	438.76						438.76	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A25	2521A	Payables	5,246,936.43						5,246,936.43	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 491000, LIM A25-Object Class 2521A.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
490200	April	A25	2521B	Payables	113,280.80	295,048,084.21					113,280.80	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 491000, LIM A25-Object Class 2521B.
	April	A25	4301A	Payables	33.26						33.26	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	April	A28	41020	Spreadsheet	144,869,203.90						144,869,203.90	Journal Import Created. Relates to G/L account 491000, LIM A28-Object Class 41020.
	May	A16	4103C	Payables	1,765,156.25						1,765,156.25	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Relates to G/L account 491000, LIM A16-Object Class 4103C.
	May	A16	4301A	Payables	1,078.71						1,078.71	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in June.
	May	A25	2521A	Payables	5,456,947.36						5,456,947.36	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A25	2521B	Payables	111,976.55						111,976.55	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A11	3302A	22	3,064.52						3,064.52	Probable mapping issue. Is being researched by Pelican Team.
	June	A16	4103C	Payables	2,779,837.50						2,779,837.50	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A16	4301A	Payables	(1,078.71)						(1,078.71)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation. Appears to offset in May.
	June	A25	2521A	Payables	5,970,657.46						5,970,657.46	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	June	A25	2521B	Payables	(472.02)						(472.02)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A11	3302A	22	224,082.35						224,082.35	Probable mapping issue. Is being researched by Pelican Team.
	July	A16	4103C	Payables	1,295,868.75						1,295,868.75	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521A	Payables	7,421,264.00						7,421,264.00	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	2521B	Payables	59,353.51						59,353.51	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A25	4301A	Payables	614.14						614.14	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
	Aug	A11	3302A	22	(82,125.46)						(82,125.46)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A22	4102A	Payables	12,443.75						12,443.75	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A25	2521b	Payables	7,116,764.02						7,116,764.02	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	295,048,084.21	
497200	June	A10	53020	Receivables	(3,444.03)	(3,444.03)					(3,444.03)	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	(3,444.03)	
531000	April	A10	53040	Receivables	762.00	(1,886.35)				762.00	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	53040	Receivables	1,572.00					1,572.00	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	May	A10	65206		(1,886.35)						(1,886.35)	FMS (Post Split) Difference. Source Class not available.
	June	000	00000	Spreadsheet	967,033,213.66					967,033,213.66	0.00	Journal Import Created
	June	A10	53040	Receivables	567.00					567.00	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	July	A10	61050	Spreadsheet	2,566,388,015.09					2,566,388,015.09	0.00	Reestimate/Int Payable
	Aug	000	00000	Spreadsheet	(967,033,213.66)					(967,033,213.66)	0.00	Journal Import Created
	Aug	A10	53040	Receivables	(2,901.00)					(2,901.00)	0.00	Receivables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
	Aug	A10	61050	Spreadsheet	(2,566,388,015.09)					(2,566,388,015.09)	0.00	Reestimate/Int Payable
						Sub-Total	0.00	0.00	0.00	0.00	(1,886.35)	
570000	July	A25	4301A	Payables	614.14	614.14					614.14	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	614.14	
633000	July	A25	4301A	Payables	(614.14)	(614.14)					(614.14)	Payables are generated by OCFO Admin Processing. See appropriate OCFO reconciliation.
						Sub-Total	0.00	0.00	0.00	0.00	(614.14)	
910000	Oct	A10	2521A	Conversion	722,802,615.48	6,868,947,927.64					722,802,615.48	Conversion entry.
	Nov	A10	2521A	Conversion	371,614,977.74						371,614,977.74	Conversion entry.
	Dec	A10	2521A	Conversion	546,898,185.84						546,898,185.84	Conversion entry.
	Jan	A10	3302A	21	800,928,852.26						800,928,852.26	Probable mapping issue. Is being researched by Pelican Team.
	Jan	A10	3302A	Conversion	2,278,018,231.26						2,278,018,231.26	Conversion entry.
	Feb	A10	3302A	21	621,932,836.03						621,932,836.03	Probable mapping issue. Is being researched by Pelican Team.
	Mar	A10	3302A	21	612,994,555.44						612,994,555.44	Probable mapping issue. Is being researched by Pelican Team.
	April	A10	3302A	21	296,614,460.37						296,614,460.37	Probable mapping issue. Is being researched by Pelican Team.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS	
	Month	LIM	Object Class	FMSS Source Code	Amount								
	May	A10	3302A	21	265,063,193.09						265,063,193.09	Probable mapping issue. Is being researched by Pelican Team.	
	June	A10	3302A	GAPS	276,873,058.10						276,873,058.10	Probable mapping issue. Is being researched by Pelican Team.	
	July	A10	3302A	21	129,356,388.20						129,356,388.20	Probable mapping issue. Is being researched by Pelican Team.	
	Aug	A10	3302A	21	(54,149,426.17)						(54,149,426.17)	Probable mapping issue. Is being researched by Pelican Team.	
							Sub-Total	0.00	0.00	0.00	0.00	6,868,947,927.64	
920000	Oct	A10	3302A	Conversion	(3,298,740,371.44)	(5,652,737,301.56)					(3,298,740,371.44)	Conversion entry.	
	Nov	A10	3302A	Conversion	(99,982,747.75)						(99,982,747.75)	Conversion entry.	
	Dec	A10	3302A	Conversion	(198,879,871.00)						(198,879,871.00)	Conversion entry.	
	Jan	A10	3302A	21	(236,860,625.00)						(236,860,625.00)	Probable mapping issue. Is being researched by Pelican Team.	
	Jan	A10	3302A	Conversion	(1,034,112,555.00)						(1,034,112,555.00)	Conversion entry.	
	Feb	A10	3302A	21	(328,816,228.00)						(328,816,228.00)	Probable mapping issue. Is being researched by Pelican Team.	
	Mar	A10	3302A	21	(81,332,913.00)						(81,332,913.00)	Probable mapping issue. Is being researched by Pelican Team.	
	April	A10	3302A	21	(13,797,224.74)						(13,797,224.74)	Probable mapping issue. Is being researched by Pelican Team.	
	May	A10	3302A	21	(220,807,291.90)						(220,807,291.90)	Probable mapping issue. Is being researched by Pelican Team.	
	June	A10	3302A	GAPS	(70,075,348.85)						(70,075,348.85)	Probable mapping issue. Is being researched by Pelican Team.	
	July	A10	3302A	21	(112,756,205.44)						(112,756,205.44)	Probable mapping issue. Is being researched by Pelican Team.	
	Aug	A10	3302A	21	43,424,080.56						43,424,080.56	Probable mapping issue. Is being researched by Pelican Team.	
							Sub-Total	0.00	0.00	0.00	0.00	(5,652,737,301.56)	
		Oct	A10	3302A	Conversion		2,575,937,755.96						2,575,937,755.96
Nov		A10	3302A	Conversion	(271,632,229.99)						(271,632,229.99)	Conversion entry.	
Dec		A10	3302A	Conversion	(348,018,314.84)						(348,018,314.84)	Conversion entry.	
Jan		A10	3302A	21	(564,068,227.26)						(564,068,227.26)	Probable mapping issue. Is being researched by Pelican Team.	
Jan		A10	3302A	Conversion	(1,243,905,676.26)						(1,243,905,676.26)	Conversion entry.	
Feb		A10	3302A	21	(293,116,608.03)						(293,116,608.03)	Probable mapping issue. Is being researched by Pelican Team.	
Mar		A10	3302A	21	(531,661,642.44)						(531,661,642.44)	Probable mapping issue. Is being researched by Pelican Team.	



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
FMS (Post Split) to FMSS Differences  
August 2002

Account	Detail					Total Difference As of 08-31-02	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Cleared on 07-31-02 TB	Cleared on 08-31-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	FMSS Source Code	Amount							
930000	April	A10	3302A	21	(282,817,235.63)	(1,216,210,626.08)					(282,817,235.63)	Probable mapping issue. Is being researched by Pelican Team.
	May	A10	3302A	21	(44,255,901.19)						(44,255,901.19)	Probable mapping issue. Is being researched by Pelican Team.
	June	A10	3302A	GAPS	(206,797,709.25)						(206,797,709.25)	Probable mapping issue. Is being researched by Pelican Team.
	July	A10	3302A	21	(16,600,182.76)						(16,600,182.76)	Probable mapping issue. Is being researched by Pelican Team.
	Aug	A10	3302A	21	10,725,345.61						10,725,345.61	Probable mapping issue. Is being researched by Pelican Team.
						<b>Sub-Total</b>	0.00	0.00	0.00	0.00	(1,216,210,626.08)	

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Chuck Jones

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Richard Polhamus

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
KC Abadian

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Cynthia Heath, Accounting Division Director

\*\*\*\*\* created to comply with credit reform requirements.

Note: Closing entries were made in FMSS Accounts 420100 & 420102 in August, effective to October. One a debit and the other a credit. These entries changed the ending balances for the two accounts in October and the beginning and ending balances for each subsequent month.

**SFA Trial Balance For Period: Aug-02, Fund: 4253XNOYR**

**Name:ED CFO set of Books Segment1:4253XNOYR**

<b>Account</b>	<b>Begining Balance</b>	<b>Debit</b>	<b>Credit</b>	<b>Ending Balance</b>	<b>Net Activity</b>
101001	21,207,406,922.30	0.00	0.00	21,207,406,922.30	0.00
101012	(671,118,443.95)	0.00	195,701,731.00	(866,820,174.95)	(195,701,731.00)
101013	(1,573,594.00)	0.00	0.00	(1,573,594.00)	0.00
101022	(9,940,844,701.06)	19,282,126.42	1,927,796,394.55	(11,849,358,969.19)	(1,908,514,268.13)
101052	1,311,786.75	0.00	0.00	1,311,786.75	0.00
101053	341,183,994.71	39,824,280.07	13,196,687.96	367,811,586.82	26,627,592.11
101062	(1,031,063.65)	3,162,208.55	2,032,861.33	98,283.57	1,129,347.22
101063	10,294,908,735.20	2,463,740,658.18	1,143,606,910.99	11,615,042,482.39	1,320,133,747.19
101072	(4,946,668,822.39)	45,660,976.15	672,802,330.88	(5,573,810,177.12)	(627,141,354.73)
101073	233,275,181.82	43,428,823.26	1,969,771.60	274,734,233.48	41,459,051.66
131000	2,120,387,381.00	0.00	0.00	2,120,387,381.00	0.00
131004	4,333,313.93	0.00	0.00	4,333,313.93	0.00
131007	4,311,054.00	3,212,906.00	0.00	7,523,960.00	3,212,906.00
131900	(1,365.00)	0.00	0.00	(1,365.00)	0.00
134000	(4,731,996.04)	52,859,567.93	14,557,853.28	33,569,718.61	38,301,714.65
134001	2,117,517,254.86	241,365,262.74	213,233,928.67	2,145,648,588.93	28,131,334.07
134004	425,433,596.93	8,229,786.02	681,312.06	432,982,070.89	7,548,473.96
135000	(5,371,493,536.83)	5,309,747.21	25,138.27	(5,366,208,927.89)	5,284,608.94
135001	73,649,412,395.41	2,248,456,038.93	1,454,714,756.94	74,443,153,677.40	793,741,281.99
135003	5,256,756,367.35	3,061,727,125.93	2,223,321,431.89	6,095,162,061.39	838,405,694.04
135005	3,211,855,909.29	100,672,868.08	47,609,695.36	3,264,919,082.01	53,063,172.72
135006	(228,392,571.93)	1,109,430,922.56	1,018,061,744.67	(137,023,394.04)	91,369,177.89
135095	364,128,571.00	0.00	0.00	364,128,571.00	0.00
135995	(171,184,313.00)	0.00	0.00	(171,184,313.00)	0.00
136000	3,137,187.97	6,608,173.00	6,095,492.36	3,649,868.61	512,680.64
139900	2,317,999,403.78	579,016,495.16	390,279,956.78	2,506,735,942.16	188,736,538.38
211000	(81,920,841.21)	198,266,813.31	209,106,296.36	(92,760,324.26)	(10,839,483.05)
212000	365,530,024.19	1,920,497,217.18	2,323,796,777.70	(37,769,536.33)	(403,299,560.52)
212010	16,711,212.02	0.00	0.00	16,711,212.02	0.00
212020	(64,579,959.14)	0.00	0.00	(64,579,959.14)	0.00
212060	25,278.09	0.00	0.00	25,278.09	0.00
219000	1,121,785.66	9,264,842.43	16,385,870.89	(5,999,242.80)	(7,121,028.46)
221000	(0.05)	0.00	0.00	(0.05)	0.00
251000	(97,794,006,029.37)	0.00	0.00	(97,794,006,029.37)	0.00
331000	(0.06)	0.00	0.00	(0.06)	0.00
404700	(5,028,216,847.00)	0.00	3,708,450,802.00	(8,736,667,649.00)	(3,708,450,802.00)
406000	(844,716,595.12)	4,782,206,603.96	2,553,834,382.66	1,383,655,626.18	2,228,372,221.30
407000	20,229.00	20,229.40	20,229.40	20,229.00	0.00
414200	22,118,835,897.00	0.00	122,996,453.00	21,995,839,444.00	(122,996,453.00)

**SFA Trial Balance For Period: Aug-02, Fund: 4253XNOYR**

**Name:ED CFO set of Books Segment1:4253XNOYR**

<b>Account</b>	<b>Begining Balance</b>	<b>Debit</b>	<b>Credit</b>	<b>Ending Balance</b>	<b>Net Activity</b>
414500	(20,604,900,976.00)	0.00	0.00	(20,604,900,976.00)	0.00
414800	20,604,900,976.00	0.00	0.00	20,604,900,976.00	0.00
414900	5,861,504,051.31	0.00	0.00	5,861,504,051.31	0.00
420100	(1,089,294,964.94)	0.00	0.00	(1,089,294,964.94)	0.00
426100	267,359,304.36	48,032,700.65	21,886,683.32	293,505,321.69	26,146,017.33
426200	8,719,064,574.55	1,325,323,730.80	46,002,481.52	9,998,385,823.83	1,279,321,249.28
426300	1,760,886,261.25	169,190,507.57	10,194,427.06	1,919,882,341.76	158,996,080.51
426600	221,963,991.96	1,011,287,389.64	1,095,604,731.06	137,646,650.54	(84,317,341.42)
427700	0.00	20,229.40	20,229.40	0.00	0.00
445000	1,573,540.00	3,831,447,309.00	3,833,020,849.00	0.00	(1,573,540.00)
451000	(18,872,854,671.31)	9,557,862,390.36	2,553,854,558.06	(11,868,846,839.01)	7,004,007,832.30
459000	5,554,543,554.10	2,778,357,126.06	1,175,282,146.36	7,157,618,533.80	1,603,074,979.70
461000	(658,784,066.79)	10,561,443,553.37	10,664,326,689.57	(761,667,202.99)	(102,883,136.20)
480100	(2,107,440,626.36)	3,192,370,535.93	8,395,186,142.53	(7,310,256,232.96)	(5,202,815,606.60)
480200	222,812,688.66	2,257,424,235.60	3,069,119,901.75	(588,882,977.49)	(811,695,666.15)
490100	(225,402,359.54)	0.00	0.00	(225,402,359.54)	0.00
490200	(15,901,853,961.13)	94,481,656.07	2,359,667,491.12	(18,167,039,796.18)	(2,265,185,835.05)
531000	(2,659,200,118.57)	(236,700.72)	284,803,194.85	(2,944,240,014.14)	(285,039,895.57)
910000	(38,688,882,278.78)	4,285,275.00	2,076,886,146.25	(40,761,483,150.03)	(2,072,600,871.25)
920000	60,004,956,881.77	553,913,647.33	0.00	60,558,870,529.10	553,913,647.33
930000	(21,316,074,602.99)	2,076,886,146.25	558,198,922.33	(19,797,387,379.07)	1,518,687,223.92
956000	(215,242,308.82)	179,212,171.48	269,525,163.65	(305,555,300.99)	(90,312,992.17)
956001	(11,450,919.47)	5,566,862.48	9,471,293.86	(15,355,350.85)	(3,904,431.38)
956002	(326,445,657.22)	201,419,956.71	262,099,530.45	(387,125,230.96)	(60,679,573.74)
956003	(67,458,408.32)	12,897,257.38	18,876,827.24	(73,437,978.18)	(5,979,569.86)
956004	(8,045,829.71)	1,555.77	1,093,382.80	(9,137,656.74)	(1,091,827.03)
956005	4,797,579.90	553,913,647.33	496,805,058.74	61,906,168.49	57,108,588.59
956006	(50,000.00)	0.00	40,000.00	(90,000.00)	(40,000.00)
956100	215,242,308.82	269,525,163.65	179,212,171.48	305,555,300.99	90,312,992.17
956101	11,450,919.47	9,471,293.86	5,566,862.48	15,355,350.85	3,904,431.38
956102	326,445,657.22	262,099,530.45	201,419,956.71	387,125,230.96	60,679,573.74
956103	67,458,408.32	18,876,827.24	12,897,257.38	73,437,978.18	5,979,569.86
956104	8,045,829.71	1,093,382.80	1,555.77	9,137,656.74	1,091,827.03
956105	(4,797,579.90)	496,805,058.74	553,913,647.33	(61,906,168.49)	(57,108,588.59)
956106	50,000.00	40,000.00	0.00	90,000.00	40,000.00
999001	(0.01)	0.00	0.00	(0.01)	0.00
	0.00	56,415,256,112.67	56,415,256,112.67	0.00	0.00

FMSS OFFICIAL TB  
FOR AUGUST 2002  
RD 09-25-02

Account	Description	Beginning Balance	Current Debits	Current Credits	Ending Balance
218000	LOAN GUARANTEE LIABILITY	52,715,658.91	0.00	52,715,658.91	0.00
219000	OTHER ACCRUED LIABILITIES	1,071,146.47	9,264,842.43	16,385,870.89	(6,049,881.99)
221000	ACCRUED FUNDED PAYROLL AND LEAV	(0.05)	0.00	0.00	(0.05)
251000	PRINCIPAL PAYABLE TO TREASURY	(97,794,006,029.37)	0.00	0.00	(97,794,006,029.37)
259000	OTHER DEBT	(3,533,421,228.75)	3,533,421,228.75	0.00	0.00
310700	UNEXPENDED APPROPRIATION - USED	614.14	0.00	0.00	614.14
331000	CUMULATIVE RESULTS OF OPERATION	(0.06)	0.00	0.00	(0.06)
404700	ANTICIPATED TRANSFERS TO TREASU	(5,028,216,847.00)	0.00	3,708,450,802.00	(8,736,667,649.00)
406000	ANTICIPATED COLLECTIONS FROM NO	(792,330,370.41)	4,780,634,980.01	2,606,779,041.53	1,381,525,568.07
407000	ANTICIPATED COLLECTIONS FROM FE	20,229.00	0.00	0.00	20,229.00
414200	CURRENT-YEAR BORROWING AUTHORIT	22,118,835,897.00	0.00	122,996,453.00	21,995,839,444.00
414500	BORROWING AUTHORITY CONVERTED T	(20,604,900,976.00)	0.00	0.00	(20,604,900,976.00)
414800	RESOURCES REALIZED FROM BORROWI	20,604,900,976.00	0.00	0.00	20,604,900,976.00
414900	BORROWING AUTHORITY CARRIED FOR	3,542,826,328.31	0.00	0.00	3,542,826,328.31
420100	TOTAL ACTUAL RESOURCES - COLLEC	112,498,662,878.21	0.00	0.00	112,498,662,878.21
420102	TOTAL ACTUAL RESOURCES -COLLECT	(111,269,280,120.15)	0.00	0.00	(111,269,280,120.15)
426100	ACTUAL COLLECTION OF FEES	267,359,004.86	48,032,700.65	21,886,683.32	293,505,022.19
426200	ACTUAL COLLECTION OF LOAN PRINC	8,666,329,286.54	1,378,025,569.46	45,988,661.27	9,998,366,194.73
426300	ACTUAL COLLECTION OF LOAN INTER	1,760,884,374.90	169,190,507.57	10,194,427.06	1,919,880,455.41
426600	OTHER ACTUAL COLLECTIONS - NON-	223,772,208.31	1,011,287,342.74	1,095,607,585.16	139,451,965.89
431000	ANTICIPATED RECOVERIES OF PRIOR	(7,867,336.97)	0.00	0.00	(7,867,336.97)
445000	UNAPPORTIONED AUTHORITY	0.00	3,831,447,255.00	3,831,447,255.00	0.00
451000	APPORTIONMENTS	(19,146,698,433.57)	14,429,702,428.01	7,480,210,932.53	(12,197,206,938.09)
459000	APPORTIONMENTS UNAVAILABLE - AN	5,828,387,316.36	7,704,713,500.53	6,047,122,184.01	7,485,978,632.88
461000	ALLOTMENTS - REALIZED RESOURCES	(562,301,227.95)	9,156,626,575.15	9,224,360,345.15	(630,034,997.95)
470000	COMMITMENTS	0.00	10,600,000.00	10,606,038.45	(6,038.45)
480100	UNEXPENDED OBLIGATIONS - UNPAID	(1,756,273,127.06)	3,009,483,444.19	8,380,670,189.58	(7,127,459,872.45)
480200	UNEXPENDED OBLIGATIONS - PREPAI	(150,740,519.05)	2,222,392,830.74	2,891,772,599.66	(820,120,287.97)
487100	DOWNWARD ADJUSTMENTS OF PY UNPA	7,867,336.97	0.00	0.00	7,867,336.97
487200	DOWNWARD ADJUSTMENTS OF PY PREP	113,128.77	242,921.11	12,936.20	343,113.68
490100	EXPENDED AUTHORITY - UNPAID	(11,498,488.07)	11,217,764.97	13,258,768.85	(13,539,491.95)
490200	EXPENDED AUTHORITY - PAID	(16,189,854,963.03)	94,481,656.07	2,366,714,573.43	(18,462,087,880.39)
497200	DOWNWARD ADJUSTMENTS OF PRIOR-Y	3,444.03	0.00	0.00	3,444.03
531000	INTEREST REVENUE	(6,192,622,361.97)	3,533,187,428.94	284,803,194.85	(2,944,238,127.88)
570000	EXPENDED APPROPRIATIONS	(614.14)	0.00	0.00	(614.14)
631000	INTEREST EXPENSES ON BORROWING	3,533,421,228.75	0.00	3,533,421,228.75	0.00
633000	OTHER INTEREST EXPENSES	614.14	0.00	0.00	614.14

FMSS OFFICIAL TB  
FOR AUGUST 2002  
RD 09-25-02

Account	Description	Beginning Balance	Current Debits	Current Credits	Ending Balance
900002	PHASE II/III CONVERSION CONTROL	(0.01)	0.00	0.00	(0.01)
910000	PROGRAM CONTROL AUTHORITY	(45,611,979,632.59)	10,112,239.63	2,028,563,684.71	(47,630,431,077.67)
920000	PROGRAM CONTROL AUTHORITY AVAIL	65,701,118,263.89	510,491,264.77	1,698.00	66,211,607,830.66
930000	CASH CONTROL AUTHORITY	(20,089,138,631.30)	2,028,565,382.71	520,603,504.40	(18,581,176,752.99)
999801	INTERFUND - RECEIVABLES SUBLEDG	196.00	0.00	0.00	196.00
999900	NETTING ACCOUNT	0.00	9,062,462.10	9,062,462.10	0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101001**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		
			B Bal 08-01 (T/B)	21,207,406,922.30	21,207,406,922.30	0.00	
<b>August '02</b>							
A10	4301C	Spreadsheet			(22,215.00)	22,215.00	
A10	65011	Spreadsheet			(205,411,761.01)	205,411,761.01	
A10	74011	Spreadsheet			(1,551,379.00)	1,551,379.00	
			E Bal	21,207,406,922.30	21,000,421,567.29	206,985,355.01	0.00 0.00

E Bal 08-31 (T/B)	21,207,406,922.30	21,000,421,567.29
Monthly Activity	21,207,406,922.30	21,000,421,567.29
E Bal to MA	0.00	0.00
Total Difference		206,985,355.01

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101012**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>(671,118,443.95)</b>	<b>(794,772,763.63)</b>	<b>123,654,319.68</b>		
<b>August '02</b>								
A10	4301C	Spreadsheet			22,215.00	(22,215.00)		
A10	65011	Spreadsheet			205,411,761.06	(205,411,761.06)		
A16	4103C	Payables			(12,443.75)	12,443.75		
A22	4102A	Spreadsheet		(195,701,731.00)	(195,701,731.00)	0.00		
A25	2521A	Payables			(7,116,764.02)	7,116,764.02		
			E Bal	(866,820,174.95)	(792,169,726.34)	(74,650,448.61)	0.00	0.00

E Bal 08-31 (T/B)	(866,820,174.95)	(792,169,726.34)
Monthly Activity	(866,820,174.95)	(792,169,726.34)
E Bal to MA	0.00	0.00
Total Difference		(74,650,448.61)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101013**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		
			B Bal 08-01 (T/B)	(1,573,594.00)	(1,250,760.72)	(322,833.28)	
<b>August '02</b>							
A10	53020	Receivables			169,766.88	(169,766.88)	
A10	53040	Receivables			57,185.03	(57,185.03)	
A10	65011	Spreadsheet			0.05	(0.05)	
A10	74011	Spreadsheet			1,551,379.00	(1,551,379.00)	
			E Bal	(1,573,594.00)	527,570.24	(2,101,164.24)	0.00 0.00

-	E Bal 08-31 (T/B)	(1,573,594.00)	527,570.14
	Monthly Activity	(1,573,594.00)	527,570.24
	E Bal to MA	0.00	0.10
	Total Difference	(2,101,164.14)	



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101022**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>(9,940,844,701.06)</b>	<b>(9,983,710,621.68)</b>	<b>42,865,920.62</b>		
<b>August '02</b>								
A10	3302A	21		(1,743,936,622.22)	(1,983,166,665.12)	239,230,042.90		
A11	3302A	21		(164,577,645.91)	(175,642,427.92)	11,064,782.01		
			<b>E Bal</b>	<b>(11,849,358,969.19)</b>	<b>(12,142,519,714.72)</b>	<b>293,160,745.53</b>	<b>0.00</b>	<b>0.00</b>

-	E Bal 08-31 (T/B)	(11,849,358,969.19)	(12,142,519,714.72)
		(11,849,358,969.19)	(12,142,519,714.72)
	E Bal to MA	0.00	0.00
	Total Difference	293,160,745.53	

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101053**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	341,183,994.71	288,468,335.80	52,715,658.91		
<b>August '02</b>								
000	74013	Spreadsheet			52,715,658.91	(52,715,658.91)		
A10	65011	22		8,194,388.36	8,194,388.36	0.00		
A10	69011	22		3,331,849.77	3,331,849.77	0.00		
A10	74013	22		15,101,353.98	15,101,353.98	0.00		
			E Bal	367,811,586.82	367,811,586.82	(0.00)	0.00	0.00

E Bal 8-31 (T/B)	367,811,586.82	367,811,586.82
Monthly Activity	367,811,586.82	367,811,586.82
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101063**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			FMSS	Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 08-01 (T/B)				Timing	Non-Timing
<b>August '02</b>								
A10	3302A	22		(4,049,754.04)	(4,049,754.04)	0.00		
A10	65011	22		85,338,701.71	85,338,701.71	0.00		
A10	69022	22		965,107,666.67	142,121,757.38	822,985,909.29		
A10	69022	22		(822,985,909.29)		(822,985,909.29)		
A10	74011	22		985,399,708.32	985,399,708.32	0.00		
A11	65011	22		65,431,780.44	65,431,780.44	0.00		
A11	69022	22		(232,928,633.60)	(232,928,633.60)	0.00		
A11	74011	22		278,820,186.98	278,820,186.98	0.00		
			E Bal	11,615,042,482.39	11,616,928,231.69	(1,885,749.30)	0.00	0.00

E Bal 8-31 (T/B)	11,615,042,482.39	11,616,928,231.69
Monthly Activity	11,615,042,482.39	11,616,928,231.69
E Bal to MA	0.00	0.00
Total Difference		(1,885,749.30)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 101072**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>(4,946,668,822.39)</b>	<b>(4,939,126,895.45)</b>	<b>(7,541,926.94)</b>		
<b>August '02</b>								
A10	3302A	22		(41,270,610.00)	(37,328,983.29)	(3,941,626.71)		
A10	3302A			5,677,469.27		5,677,469.27		
A10	3302A			(1,735,842.56)		(1,735,842.56)		
A11	3302A	22		(230,287,219.31)	(589,129,834.15)	358,842,614.84		
A11	3302A			(358,842,614.84)		(358,842,614.84)		
A11	65026	22		(682,537.29)	(682,537.29)	0.00		
			<b>E Bal</b>	<b>(5,573,810,177.12)</b>	<b>(5,566,268,250.18)</b>	<b>(7,541,926.94)</b>	0.00	0.00

E Bal 8-31 (T/B)	(5,573,810,177.12)	(5,566,268,250.18)
Monthly Activity	(5,573,810,177.12)	(5,566,268,250.18)
E Bal to MA	0.00	0.00
Total Difference		<u>(7,541,926.94)</u>

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 131000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>2,120,387,381.00</b>	<b>3,721,384,723.20</b>	<b>(1,600,997,342.20)</b>		
<b>August '02</b>								
A10	53020	Receivables			8,127,596.15	(8,127,596.15)		
A10	53040	Receivables			166,637.00	(166,637.00)		
			<b>E Bal</b>	<b>2,120,387,381.00</b>	<b>3,729,678,956.35</b>	<b>(1,609,291,575.35)</b>	<b>0.00</b>	<b>0.00</b>

E Bal 8-31 (T/B)	2,120,387,381.00	3,729,678,956.35
Monthly Activity	2,120,387,381.00	3,729,678,956.35
E Bal to MA	0.00	0.00
Total Difference	<u>(1,609,291,575.35)</u>	

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 131900**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(1,365.00)	0.00	(1,365.00)		
August '02 - No difference.								
			E Bal	(1,365.00)	0.00	(1,365.00)	0.00	0.00

E Bal 8-31 (T/B)	(1,365.00)	0.00
Monthly Activity	(1,365.00)	0.00
E Bal to MA	0.00	0.00
Total Difference	(1,365.00)	

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 134000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(4,731,996.04)	(4,591,150.04)	(140,846.00)		
August '02								
A10	53040	Receivables			(140,846.00)	140,846.00		
A10	65011	SFA		38,301,714.65	38,301,714.65	0.00		
			E Bal	33,569,718.61	33,569,718.61	0.00	0.00	0.00

E Bal 08-31 (T/B)	33,569,718.61	33,569,718.61
Monthly Activity	33,569,718.61	33,569,718.61
	0.00	0.00
		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>(5,371,493,536.83)</b>	<b>603,472,072.99</b>	<b>(5,974,965,609.82)</b>		
<b>August '02</b>								
000	74013	Spreadsheet			(52,715,658.91)	52,715,658.91		
A10	3302A	21			495,885,231.23	(495,885,231.23)		
A10	74013	22		5,284,608.94	5,284,608.94	0.00		
A11	3302A	21			95,882,294.81	(95,882,294.81)		
			<b>E Bal</b>	<b>(5,366,208,927.89)</b>	<b>1,147,808,549.06</b>	<b>(6,514,017,476.95)</b>	<b>0.00</b>	<b>0.00</b>

E Bal 08-31 (T/B)	(5,366,208,927.89)	1,147,808,549.06
Monthly Activity	(5,366,208,927.89)	1,147,808,549.06
E Bal to MA	0.00	0.00
Total Difference	<u>(6,514,017,476.95)</u>	



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135001**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	73,649,412,395.41	73,649,639,542.28	(227,146.87)		
<b>August '02</b>								
A10	3302A	22		1,403,963,110.93	1,403,963,110.93	0.00		
A10	74011	22		(1,004,998,751.25)	(1,004,998,751.25)	0.00		
A11	3302A	22		681,526,618.79	681,444,493.33	82,125.46		
A11	74011	22		(286,749,696.48)	(286,749,696.48)	0.00		
			E Bal	74,443,153,677.40	74,443,298,698.81	(145,021.41)	0.00	0.00

E Bal 08-31 (T/B)	74,443,153,677.40	74,443,298,698.81
Monthly Activity	74,443,153,677.40	74,443,298,698.81
E Bal to MA	0.00	0.00
Total Difference		(145,021.41)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135003**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	5,256,756,367.35	(339,899,887.24)	5,596,656,254.59		
<b>August '02</b>								
A10	3302A	21		750,403,979.57	1,528,708,122.00	(778,304,142.43)		
A10	3302A	22			(1,385,185,118.85)	1,385,185,118.85		
A11	3302A	21		88,001,714.47	71,056,296.75	16,945,417.72		
A11	3302A	22			(87,566,155.75)	87,566,155.75		
			E Bal	6,095,162,061.39	(212,886,743.09)	6,308,048,804.48	0.00	0.00

E Bal 08-31 (T/B)	6,095,162,061.39	(212,886,743.09)
Monthly Activity	6,095,162,061.39	(212,886,743.09)
E Bal to MA	0.00	0.00
Total Difference	<u>6,308,048,804.48</u>	

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135005**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
	FMSS		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	3,211,855,909.29	3,211,855,909.29	0.00		
<b>August '02</b>								
A10	74011	22		57,956,094.74	57,956,094.74	0.00		
A10	74013	22		(35,313,985.78)	(35,313,985.78)	0.00		
A11	74011	22		30,421,063.76	30,421,063.76	0.00		
			E Bal	3,264,919,082.01	3,264,919,082.01	0.00	0.00	0.00

E Bal 08-31 (T/B)	3,264,919,082.01	3,264,919,082.01
Monthly Activity	3,264,919,082.01	3,264,919,082.01
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135006**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(228,392,571.93)	(206,679,333.95)	(21,713,237.98)		
<b>August '02</b>								
A10	3302A	21		101,184.41	1,522,480.41	(1,421,296.00)		
A10	3302A	22			(6,806,816.49)	6,806,816.49		
A10	69022	22		(138,139,311.73)	(138,139,311.73)	0.00		
A11	3302A	21			2,435,437.56	(2,435,437.56)		
A11	3302A	22		(5,785,027.28)	(5,785,027.28)	0.00		
A11	65026			2,263,698.89	2,263,698.89	0.00		
A11	69022			232,928,633.60	232,928,633.60	0.00		
			E Bal	(137,023,394.04)	(118,260,238.99)	(18,763,155.05)	0.00	0.00

E Bal 08-31 (T/B)	(137,023,394.04)	(118,260,238.99)
Monthly Activity	(137,023,394.04)	(118,260,238.99)
E Bal to MA	0.00	0.00
Total Difference	(18,763,155.05)	

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135095**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	364,128,571.00	364,128,571.00	0.00	
<b>August -02 - No differences.</b>							
			E Bal	364,128,571.00	364,128,571.00	0.00	0.00 0.00

E Bal 8-31 (T/B)	364,128,571.00	364,128,571.00
Monthly Activity	364,128,571.00	364,128,571.00
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135900**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	Period Date				
			B Bal 08-01 (T/B)	0.00	0.00		
<b>August -02 - No differences.</b>							
			E Bal	0.00	0.00	0.00	0.00

E Bal 8-31 (T/B)	0.00	0.00
Monthly Activity	0.00	0.00
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 135995**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(171,184,313.00)	(171,184,313.00)	0.00	
<b>August -02 - No differences.</b>							
			E Bal	(171,184,313.00)	(171,184,313.00)	0.00	0.00 0.00

E Bal 8-31 (T/B)	(171,184,313.00)	(171,184,313.00)
Monthly Activity	(171,184,313.00)	(171,184,313.00)
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 139900**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing Non-Timing
			B Bal 08-01 (T/B)	2,317,999,403.78	4,271,132,649.12	(1,953,133,245.34)	
<b>August '02</b>							
000	61050	Spreadsheet			(967,033,213.66)	967,033,213.66	
000	74013	Spreadsheet			52,715,658.91	(52,715,658.91)	
A10	3302A	22		(21,078,325.00)	(21,078,325.00)	0.00	
A10	4103P	22		823,269.48	823,269.48	0.00	
A10	53020	Receivables			(8,297,363.03)	8,297,363.03	
A10	53040	Receivables			(85,877.03)	85,877.03	
A10	61050	Spreadsheet			(2,566,388,015.00)	2,566,388,015.00	
A10	63011	22		(1,735,842.56)	(1,735,842.56)	0.00	
A10	65011	22		965,097.34	965,097.34	0.00	
A10	69011	22		(3,844,530.41)	(3,844,530.41)	0.00	
A10	74011	22		177,234.84	177,234.84	0.00	
A10	74013	22		14,928,022.86	14,928,022.86	0.00	
A11	4103P	22		1,036,523.85	1,036,523.85	0.00	
A11	65011	22		84,995.74	84,995.74	0.00	
A11	74011	22		1,678,361.24	1,678,361.24	0.00	
A16	4103C	Purchasing			3,807,306.25	(3,807,306.25)	
A16	4103C	Spreadsheet			(4,088,557.20)	4,088,557.20	
A22	4102G	Spreadsheet		423,548,951.00	423,548,951.00	0.00	
A22	4102H	Spreadsheet		109,750,409.00	109,750,409.00	0.00	
A22	4102J	Spreadsheet		(275,776,158.00)	(275,776,158.00)	0.00	
A22	4102K	Spreadsheet		(61,821,471.00)	(61,821,471.00)	0.00	
A25	2521A	Purchasing			9,451,462.60	(9,451,462.60)	
			E Bal	2,506,735,942.16	979,950,589.34	1,526,785,352.82	0.00 0.00

E Bal 08-31 (T/B)	2,506,735,942.16	979,950,589.34
Monthly Activity	2,506,735,942.16	979,950,589.34
E Bal to MA	0.00	0.00
Total Difference	<u>1,526,785,352.82</u>	

FMSS Detail does not match TB in March - The detail shows 1 unposted entry for \$6m.



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 211000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(81,920,841.21)	(14,443,973.22)	(67,476,867.99)		
<b>August '02</b>								
A10	3302A	22		1,477,176.08	1,667,978.08	(190,802.00)		
A10	4103C	Payables			(3,794,862.50)	3,794,862.50		
A10	4103C	Spreadsheet			4,088,557.20	(4,088,557.20)		
A11	3302A			(12,316,659.13)		(12,316,659.13)		
A25	2521A	Payables			(2,678,662.35)	2,678,662.35		
			E Bal	(92,760,324.26)	(15,160,962.79)	(77,599,361.47)	0.00	0.00

E Bal 08-31 (T/B)	(92,760,324.26)	(15,160,962.79)
Monthly Activity	(92,760,324.26)	(15,160,962.79)
E Bal to MA	0.00	0.00
Total Difference		(77,599,361.47)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 211001**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	0.00	(343,963.77)	343,963.77		
<b>August '02</b>								
A16	4103C				0.00	0.00		
A25	2521A	Payables			9,795,426.37	(9,795,426.37)		
A25	2521A	Purchasing			(9,451,462.60)	9,451,462.60		
			E Bal	0.00	0.00	0.00	0.00	0.00

E Bal 08-31 (T/B)	0.00	0.00
Monthly Activity	0.00	0.00
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 212000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>365,530,024.19</b>	<b>(1,134,551.62)</b>	<b>366,664,575.81</b>		
<b>August '02</b>								
A10	3302A	22		(404,543,869.88)	(6,174,194.78)	(398,369,675.10)		
A10	74013	22		0.00	0.00	0.00		
A11	3302A			1,244,309.36		1,244,309.36		
			<b>E Bal</b>	<b>(37,769,536.33)</b>	<b>(7,308,746.40)</b>	<b>(30,460,789.93)</b>	0.00	0.00

E Bal 08-31 (T/B)	(37,769,536.33)	(7,308,746.40)
Monthly Activity	(37,769,536.33)	(7,308,746.40)
E Bal to MA	0.00	0.00
Total Difference		(30,460,789.93)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 212010**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	16,711,212.02	18,612,975.37	(1,901,763.35)		
<b>August '02</b>								
000	00000	Spreadsheet			125,410,838.14	(125,410,838.14)		
A16	4103C	Payables			0.00	0.00		
A25	2521A	Payables			0.00	0.00		
			E Bal	16,711,212.02	144,023,813.51	(127,312,601.49)	0.00	0.00

E Bal 08-31 (T/B)	16,711,212.02	144,023,813.51
Monthly Activity	16,711,212.02	144,023,813.51
E Bal to MA	0.00	0.00
Total Difference		(127,312,601.49)

E Bal 08-31 (T/B)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 212020**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(64,579,959.14)	(31,230,786.29)	(33,349,172.85)		
<b>August '02</b>								
000	0000	Spreadsheet			(77,542,091.02)	77,542,091.02		
A10	3302A	21			(42,949,168.52)	42,949,168.52		
A10	3302A	Spreadsheet			(47,868,747.12)	47,868,747.12		
A11	3302A	21			6,268,398.80	(6,268,398.80)		
			E Bal	(64,579,959.14)	(193,322,394.15)	128,742,435.01	0.00	0.00

E Bal 08-31 (T/B)	(64,579,959.14)	(193,322,394.15)
Monthly Activity	(64,579,959.14)	(193,322,394.15)
E Bal to MA	0.00	0.00
Total Difference		128,742,435.01

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 218000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	0.00	52,715,658.91	(52,715,658.91)	
<b>August '02</b>							
000	74013	Spreadsheet			(52,715,658.91)	52,715,658.91	
			E Bal	0.00	0.00	0.00	0.00

E Bal 08-31 (T/B)	0.00	0.00
Monthly Activity	0.00	0.00
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 219000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	1,121,785.66	1,071,146.47	50,639.19		
<b>August '02</b>								
A10	3302A	22		8,555,970.74	8,555,970.74	0.00		
A10	69022	22		(3,982,445.65)	(3,982,445.65)	0.00		
A10	74011	22		(10,568,889.39)	(10,568,889.39)	0.00		
A11	69022	22		(2,550.70)	(2,550.70)	0.00		
A11	74011	22		(1,123,113.46)	(1,123,113.46)	0.00		
			E Bal	(5,999,242.80)	(6,049,881.99)	50,639.19	0.00	0.00

E Bal 08-31 (T/B)	(5,999,242.80)	(6,049,881.99)
Monthly Activity	(5,999,242.80)	(6,049,881.99)
E Bal to MA	0.00	0.00
Total Difference		50,639.19

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 310700**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	FMSS Source Code	Period Date	Amount	Amount		Timing Non-Timing
			B Bal 08-01 (T/B)	0.00	614.14	(614.14)	
August -02 - No differences.							
			E Bal	0.00	614.14	(614.14)	0.00 0.00

E Bal 8-31 (T/B)	0.00	614.14
Monthly Activity	0.00	614.14
E Bal to MA	0.00	0.00
Total Difference		(614.14)



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 406000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(844,716,595.12)	(792,330,370.41)	(52,386,224.71)	
<b>August '02</b>							
000	00000	Budgetary Transaction		3,606,944,633.00	3,606,944,687.00	(54.00)	
000	74013	Spreadsheet			(52,715,658.91)	52,715,658.91	
A10	3302A	22		(28,025,014.60)	(28,025,014.60)	0.00	
A10	53020	Receivables			(169,766.88)	169,766.88	
A10	53040	Receivables			(57,317.03)	57,317.03	
A10	63011	22		(1,735,842.56)	(1,735,842.56)	0.00	
A10	65011	22		(93,510,875.07)	(93,533,090.07)	22,215.00	
A10	69011	22		(3,331,849.77)	(3,331,849.77)	0.00	
A10	69022	22		(141,662,051.88)	(141,662,051.88)	0.00	
A10	74011	22		(983,848,329.32)	(985,399,708.32)	1,551,379.00	
A10	74013	22		(15,101,353.98)	(15,101,353.98)	0.00	
A11	65011	22		(65,431,780.44)	(65,431,780.44)	0.00	
A11	65026	22		(31,210.00)	(31,210.00)	0.00	
A11	69022	22		232,926,082.90	232,926,082.90	0.00	
A11	74011	22		(278,820,186.98)	(278,820,186.98)	0.00	
E Bal				1,383,655,626.18	1,381,525,568.07	2,130,058.11	0.00 0.00

E Bal 08-31 (T/B)	1,383,655,626.18	1,381,525,568.07
Monthly Activity	1,383,655,626.18	1,381,525,568.07
E Bal to MA	0.00	0.00
Total Difference		2,130,058.11

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 414500**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		
			B Bal 08-01 (T/B)	(20,604,900,976.00)	(20,604,900,976.00)	0.00	
August -02 - No differences.							
			E Bal	(20,604,900,976.00)	(20,604,900,976.00)	0.00	0.00

E Bal 08-31 (T/B)	(20,604,900,976.00)	(20,604,900,976.00)
Monthly Activity	(20,604,900,976.00)	(20,604,900,976.00)
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 414800**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	20,604,900,976.00	20,604,900,976.00	0.00	
<b>August -02 - No differences.</b>							
			E Bal	20,604,900,976.00	20,604,900,976.00	0.00	0.00 0.00

E Bal 08-31 (T/B)	20,604,900,976.00	20,604,900,976.00
Monthly Activity	20,604,900,976.00	20,604,900,976.00
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 414900**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	
<b>August -02 - No differences.</b>							
			E Bal	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	

E Bal 08-31 (T/B)	5,861,504,051.31	3,542,826,328.31
	<u>5,861,504,051.31</u>	<u>3,542,826,328.31</u>
E Bal to MA	0.00	0.00
Total Difference		<u><u>2,318,677,723.00</u></u>

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 420100**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing Non-Timing
			B Bal 08-01 (T/B)	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)	
<b>August '02</b>							
000	00000				12,920,370,789.59	(12,920,370,789.59)	
			E Bal	(1,089,294,964.94)	112,498,662,878.21	(113,587,957,843.15)	

E Bal 08-31 (T/B)	(1,089,294,964.94)	112,498,662,878.21
Monthly Activity	(1,089,294,964.94)	112,498,662,878.21
E Bal to MA	0.00	0.00
Total Difference	(113,587,957,843.15)	

NOTE: The \$12b was effective back to October, but the entry posted in August. Rather than change the reconciliations back through October the amount is shown here.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 420102**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			B Bal 08-01 (T/B)	0.00	(98,348,909,330.56)	98,348,909,330.56		
<b>August '02</b>								
000	00000				(12,920,370,789.59)	12,920,370,789.59		
			E Bal	0.00	(111,269,280,120.15)	111,269,280,120.15		

E Bal 08-31 (T/B)	0.00	(111,269,280,120.15)
Monthly Activity	0.00	(111,269,280,120.15)
E Bal to MA	0.00	0.00
Total Difference		111,269,280,120.15

NOTE: The \$12b was effective back to October, but the entry posted in August. Rather than change the reconciliations back through October the amount is shown here.

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 426100**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			FMSS	Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	267,359,304.36	267,359,004.86	299.50		
<b>August '02</b>								
A10	3302A	22		21,078,325.00	21,078,325.00	0.00		
A10	63011	22		1,735,842.56	1,735,842.56	0.00		
A10	69011	22		3,331,849.77	3,331,849.77	0.00		
A11	74011	22				0.00		
			E Bal	293,505,321.69	293,505,022.19	299.50	0.00	0.00

E Bal 08-31 (T/B)	293,505,321.69	293,505,022.19
Monthly Activity	293,505,321.69	293,505,022.19
	0.00	0.00
Total Difference		299.50

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 426200**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	8,719,064,574.55	8,666,329,286.54	52,735,288.01		
<b>August '02</b>								
000	74013	Spreadsheet			52,715,658.91	(52,715,658.91)		
A10	74011	22		985,399,708.32	985,399,708.32	0.00		
A10	74013	22		15,101,353.98	15,101,353.98	0.00		
A10	74011	22		278,820,186.98	278,820,186.98	0.00		
			E Bal	9,998,385,823.83	9,998,366,194.73	19,629.10	0.00	0.00

E Bal 08-31 (T/B)	9,998,385,823.83	9,998,366,194.73
Monthly Activity	9,998,385,823.83	9,998,366,194.73
	0.00	0.00

Total Difference		19,629.10
------------------	--	-----------



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 426300**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			FMSS	Period Date	Amount	Amount		
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	1,760,886,261.25	1,760,884,374.90	1,886.35	Timing	Non-Timing
<b>August '02</b>								
A10	65011	22		93,533,090.07	93,533,090.07	0.00		
A11	65011	22		65,431,780.44	65,431,780.44	0.00		
A11	65026	22		31,210.00	31,210.00	0.00		
			E Bal	1,919,882,341.76	1,919,880,455.41	1,886.35	0.00	0.00

E Bal 08-31 (T/B)	1,919,882,341.76	1,919,880,455.41
Monthly Activity	1,919,882,341.76	1,919,880,455.41
E Bal to MA	0.00	0.00
Total Difference		1,886.35

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 426600**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	221,963,991.96	223,772,208.31	(1,808,216.35)		
<b>August '02</b>								
A10	3302A	22		6,946,689.60	6,946,689.60	0.00		
A10	53040	Receivables			(2,901.00)	2,901.00		
A11	69022	22		141,662,051.88	141,662,051.88	0.00		
A11	69022	22		(232,926,082.90)	(232,926,082.90)	0.00		
			E Bal	137,646,650.54	139,451,965.89	(1,805,315.35)	0.00	0.00

E Bal 08-31 (T/B)	137,646,650.54	139,451,965.89
Monthly Activity	137,646,650.54	139,451,965.89
E Bal to MA	0.00	0.00
Total Difference		<u>(1,805,315.35)</u>

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 431000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE		DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount			Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	0.00	(7,867,336.97)	7,867,336.97			
August -02 - No differences.									
			E Bal	0.00	(7,867,336.97)	7,867,336.97			

E Bal 08-31 (T/B)	0.00	(7,867,336.97)
Monthly Activity	0.00	(7,867,336.97)
E Bal to MA	0.00	0.00
Total Difference		7,867,336.97

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 445000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount	Timing	Non-Timing
			B Bal 08-01 (T/B)	1,573,540.00	0.00	1,573,540.00	
<b>August '02</b>							
000	00000			54.00		54.00	
A10	65011			(22,215.00)		(22,215.00)	
A10	74011			(1,551,379.00)		(1,551,379.00)	
			E Bal	0.00	0.00	0.00	0.00

E Bal 08-31 (T/B)	0.00	0.00
Monthly Activity	0.00	0.00
E Bal to MA	0.00	0.00
Total Difference		0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 451000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
			FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(18,872,854,671.31)	(19,146,698,433.57)	273,843,762.26			
August '02									
000	00000	Budgetary Transaction		8,382,580,244.00	3,509,148,353.00	4,873,431,891.00			
000	00000	Spreadsheet			4,873,431,891.00	(4,873,431,891.00)			
000	74013	Spreadsheet			(52,715,658.91)	52,715,658.91			
A10	3302A	22		(28,025,014.60)	(28,025,014.60)	0.00			
A10	53020	Receivables			(169,766.88)	169,766.88			
A10	53040	Receivables			(57,317.03)	57,317.03			
A10	63011	22		(1,735,842.56)	(1,735,842.56)	0.00			
A10	65011	22		(93,510,875.07)	(93,533,090.07)	22,215.00			
A10	69011	22		(3,331,849.77)	(3,331,849.77)	0.00			
A10	69022	22		(141,662,051.88)	(141,662,051.88)	0.00			
A10	74011	22		(983,848,329.32)	(985,399,708.32)	1,551,379.00			
A10	74013	22		(15,101,353.98)	(15,101,353.98)	0.00			
A11	65011	22		(65,431,780.44)	(65,431,780.44)	0.00			
A11	65026	22		(31,210.00)	(31,210.00)	0.00			
A11	69022	22		232,926,082.90	232,926,082.90	0.00			
A11	74011	22		(278,820,186.98)	(278,820,186.98)	0.00			
			E Bal	(11,868,846,839.01)	(12,197,206,938.09)	328,360,099.08	0.00	0.00	

E Bal 08-31 (T/B)	(11,868,846,839.01)	(12,197,206,938.09)
Monthly Activity	(11,868,846,839.01)	(12,197,206,938.09)
E Bal to MA	0.00	0.00
Total Difference		<u>328,360,099.08</u>

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 459000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	5,554,543,554.10	5,828,387,316.36	(273,843,762.26)		
August '02								
000	00000	Budgetary Transaction		224,502,568.00	5,097,934,459.00	(4,873,431,891.00)		
000	00000	Spreadsheet			(4,873,431,891.00)	4,873,431,891.00		
000	74013	Spreadsheet			52,715,658.91	(52,715,658.91)		
A10	3302A	22		28,025,014.60	28,025,014.60	0.00		
A10	53020	Receivables			169,766.88	(169,766.88)		
A10	53040	Receivables			57,317.03	(57,317.03)		
A10	63011	22		1,735,842.56	1,735,842.56	0.00		
A10	65011	22		93,510,875.07	93,533,090.07	(22,215.00)		
A10	69011	22		3,331,849.77	3,331,849.77	0.00		
A10	69022	22		141,662,051.88	141,662,051.88	0.00		
A10	74011	22		983,848,329.32	985,399,708.32	(1,551,379.00)		
A10	74013	22		15,101,353.98	15,101,353.98	0.00		
A11	65011	22		65,431,780.44	65,431,780.44	0.00		
A11	65026	22		31,210.00	31,210.00	0.00		
A11	69022	22		(232,926,082.90)	(232,926,082.90)	0.00		
A11	74011	22		278,820,186.98	278,820,186.98	0.00		
			E Bal	7,157,618,533.80	7,485,978,632.88	(328,360,099.08)	0.00	0.00

E Bal 08-31 (T/B)	7,157,618,533.80	7,485,978,632.88
Monthly Activity	7,157,618,533.80	7,485,978,632.88
E Bal to MA	0.00	0.00
Total Difference		(328,360,099.08)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 461000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		
			B Bal 08-01 (T/B)	(658,784,066.79)	(562,301,227.95)	(96,482,838.84)	
<b>August '02</b>							
A10	00000	Budgetary Transaction		(49,292,036.00)	(7,378,702,040.00)	7,329,410,004.00	
A10	3302A	Spreadsheet			7,329,410,004.00	(7,329,410,004.00)	
A10	4103P	22		823,269.48	823,269.48	0.00	
A11	00000	Budgetary Transaction		(186,483,492.30)	(621,611,641.00)	435,128,148.70	
A11	3302A	21		153,969,964.77	178,719,330.97	(24,749,366.20)	
A11	3302A	Spreadsheet			435,128,148.70	(435,128,148.70)	
A11	4103P	22		1,036,523.85	1,036,523.85	0.00	
A16	00000	Budgetary Transaction		(13,453,289.75)	(13,453,289.75)	0.00	
A22	00000	Budgetary Transaction			(359,329,197.00)	359,329,197.00	
A22	4102A	Spreadsheet			359,329,197.00	(359,329,197.00)	
A25	00000	Budgetary Transaction		(9,484,076.25)	(9,484,076.25)	0.00	
A25	4301A	Purchasing			10,400,000.00	(10,400,000.00)	
			E Bal	(761,667,202.99)	(630,034,997.95)	(131,632,205.04)	0.00 0.00

E Bal 08-31 (T/B)	(761,667,202.99)	(630,034,997.95)
Monthly Activity	(761,667,202.99)	(630,034,997.95)
E Bal to MA	0.00	0.00
Total Difference		(131,632,205.04)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 470000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing
			<b>B Bal 08-01 (T/B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>August '02</b>							
A16	4103C	Purchasing			(6,038.45)		
			<b>E Bal</b>	<b>0.00</b>	<b>(6,038.45)</b>	<b>6,038.45</b>	<b>0.00</b>

E Bal 8-31 (T/B)	0.00	(6,038.45)
Monthly Activity	0.00	(6,038.45)
E Bal to MA	0.00	0.00
Total Difference		<u>6,038.45</u>



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 470000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

ANCE DETAIL
Non-Timing
0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 480100**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(2,107,440,626.36)	(1,756,273,127.06)	(351,167,499.30)		
August '02								
A10	3302A	21			1,983,166,665.12	(1,983,166,665.12)		
A10	3302A	22			(5,894,243.41)	5,894,243.41		
A10	3302A	Spreadsheet		(5,194,417,001.09)	(7,329,410,004.00)	2,134,993,002.91		
A11	3302A	21			(9,426,807.69)	9,426,807.69		
A11	3302A	22			588,093,310.30	(588,093,310.30)		
A11	3302A	Spreadsheet		152,965,161.60	(435,128,148.70)	588,093,310.30		
A11	65026	22		2,263,698.89	2,263,698.89	0.00		
A16	4103C	Purchasing			3,813,344.70	(3,813,344.70)		
A16	4103C	Spreadsheet			(4,088,557.20)	4,088,557.20		
A22	4102A	Spreadsheet		(163,627,466.00)	(163,627,466.00)	0.00		
A25	2521A	Purchasing			(948,537.40)	948,537.40		
			E Bal	(7,310,256,232.96)	(7,127,459,872.45)	(182,796,360.51)	0.00	0.00

E Bal 08-31 (T/B)	(7,310,256,232.96)	(7,127,459,872.45)
Monthly Activity	(7,310,256,232.96)	(7,127,459,872.45)
E Bal to MA	0.00	0.00
Total Difference		(182,796,360.51)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 480200**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	222,812,688.66	(150,740,519.05)	373,553,207.71		
<b>August '02</b>								
A10	3302A	21			(1,983,166,665.12)	1,983,166,665.12		
A10	3302A	22		(748,895,310.98)	1,391,991,935.34	(2,140,887,246.32)		
A11	3302A	21			(169,292,523.28)	169,292,523.28		
A11	3302A	22		(60,536,656.28)	93,351,183.03	(153,887,839.31)		
A11	65026	22		(2,263,698.89)	(2,263,698.89)	0.00		
			E Bal	(588,882,977.49)	(820,120,287.97)	231,237,310.48	0.00	0.00

E Bal 08-31 (T/B)	(588,882,977.49)	(820,120,287.97)
Monthly Activity	(588,882,977.49)	(820,120,287.97)
E Bal to MA	0.00	0.00
Total Difference		231,237,310.48

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 487100**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	Period Date				
			B Bal 08-01 (T/B)	0.00	7,867,336.97	(7,867,336.97)	
August -02 - No differences.							
			E Bal	0.00	7,867,336.97	(7,867,336.97)	

E Bal 08-31 (T/B)	0.00	7,867,336.97
Monthly Activity	0.00	7,867,336.97
E Bal to MA	0.00	0.00
Total Difference		(7,867,336.97)
Total Difference		(7,867,336.97)

E Bal 08-31 (T/B)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 487200**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		
			B Bal 08-01 (T/B)	0.00	113,128.77	(113,128.77)	
			August '02				
A10	53020	Receivables			169,766.88	(169,766.88)	
A10	53040	Receivables			60,218.03	(60,218.03)	
			E Bal	0.00	343,113.68	(343,113.68)	0.00 0.00

E Bal 08-31 (T/B)	0.00	343,113.68
Monthly Activity	0.00	343,113.68
E Bal to MA	0.00	0.00
Total Difference		(343,113.68)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 490100**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		
			B Bal 08-01 (T/B)	(225,402,359.54)	(11,498,488.07)	(213,903,871.47)	
<b>August '02</b>							
A16	4103C	Payables			12,443.75	(12,443.75)	
A16	2521A	Purchasing			(3,807,306.25)	3,807,306.25	
A16	2521A	Spreadsheet			4,088,557.20	(4,088,557.20)	
A25	2521B	Payables			7,116,764.02	(7,116,764.02)	
A25	2521B	Purchasing			(9,451,462.60)	9,451,462.60	
			E Bal	(225,402,359.54)	(13,539,491.95)	(211,862,867.59)	0.00 0.00

E Bal 08-31 (T/B)	(225,402,359.54)	(13,539,491.95)
Monthly Activity	(225,402,359.54)	(13,539,491.95)
E Bal to MA	0.00	0.00
Total Difference		(211,862,867.59)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 490200**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE		DIFFERENCE DETAIL	
		FMSS	Period Date	Amount	Amount			Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(15,901,853,961.13)	(16,189,854,963.03)	288,001,001.90			
August '02									
A10	3302A	22		(1,386,097,691.93)	(1,386,097,691.93)	0.00			
A10	4103P	22		(823,269.48)	(823,269.48)	0.00			
A11	3302A	22		(681,526,618.79)	(681,444,493.33)	(82,125.46)			
A11	4103P	22		(1,036,523.85)	(1,036,523.85)	0.00			
A22	4102A	Payables			(12,443.75)	12,443.75			
A25	2521A	Spreadsheet		(195,701,731.00)	(195,701,731.00)	0.00			
A25	2521B	Payables			(7,116,764.02)	7,116,764.02			
			E Bal	(18,167,039,796.18)	(18,462,087,880.39)	295,048,084.21		0.00	0.00

E Bal 08-31 (T/B)	(18,167,039,796.18)	(18,462,087,880.39)
Monthly Activity	(18,167,039,796.18)	(18,462,087,880.39)
E Bal to MA	0.00	0.00
Total Difference		295,048,084.21

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 497200**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE
Lim	Object Class	Source Code	Period Date	Amount	Amount	Timing
			B Bal 08-01 (T/B)	0.00	3,444.03	(3,444.03)
August -02 - No differences.						
			E Bal	0.00	3,444.03	(3,444.03) 0.00

E Bal 8-31 (T/B)	0.00	3,444.03
Monthly Activity	0.00	3,444.03
E Bal to MA	0.00	0.00
Total Difference		(3,444.03)



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 497200**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

ANCE DETAIL
Non-Timing
0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 531000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Source Code	Period Date	Amount	Amount		Timing	Non-Timing
			<b>B Bal 08-01 (T/B)</b>	<b>(2,659,200,118.57)</b>	<b>(6,192,622,361.97)</b>	<b>3,533,422,243.40</b>		
<b>August '02</b>								
000	61050	Spreadsheet			967,033,213.66	(967,033,213.66)		
A10	53040	Receivables			2,901.00	(2,901.00)		
A10	61050	Spreadsheet			2,566,388,015.00	(2,566,388,015.00)		
A10	65011	22		(163,588,848.13)	(163,588,848.13)	0.00		
A11	65011	22		(121,419,837.44)	(121,419,837.44)	0.00		
A11	65026	22		(31,210.00)	(31,210.00)	0.00		
			<b>E Bal</b>	<b>(2,944,240,014.14)</b>	<b>(2,944,238,127.88)</b>	<b>(1,886.26)</b>	0.00	0.00

E Bal 08-31 (T/B)	(2,944,240,014.14)	(2,944,238,127.88)
Monthly Activity	(2,944,240,014.14)	(2,944,238,127.88)
E Bal to MA	0.00	0.00
Total Difference		(1,886.26)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 570000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE
Lim	Object Class	Source Code	Period Date	Amount	Amount	Timing
			B Bal 08-01 (T/B)	0.00	(614.14)	614.14
<b>August -02 - No differences.</b>						
			E Bal	0.00	(614.14)	614.14
						0.00

E Bal 8-31 (T/B)	0.00	(614.14)
Monthly Activity	0.00	(614.14)
E Bal to MA	0.00	0.00
Total Difference		614.14

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 570000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

ANCE DETAIL
Non-Timing
0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 633000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE
Lim	Object Class	Source Code	Period Date	Amount	Amount	Timing
			B Bal 08-01 (T/B)	0.00	614.14	(614.14)
August -02 - No differences.						
			E Bal	0.00	614.14	(614.14) 0.00

E Bal 8-31 (T/B)	0.00	614.14
Monthly Activity	0.00	614.14
E Bal to MA	0.00	0.00
Total Difference		(614.14)

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 633000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

ANCE DETAIL
Non-Timing
0.00

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 910000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

				FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
			Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(38,688,882,278.78)	(45,611,979,632.59)	6,923,097,353.81		
<b>August '02</b>								
A10	3302A	21		(2,072,600,871.25)	(2,018,451,445.08)	(54,149,426.17)		
			E Bal	(40,761,483,150.03)	(47,630,431,077.67)	6,868,947,927.64	0.00	0.00

E Bal 08-31 (T/B)	(40,761,483,150.03)	(47,630,431,077.67)
	(40,761,483,150.03)	(47,630,431,077.67)
E Bal to MA	0.00	0.00
Total Difference		6,868,947,927.64

Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 920000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	60,004,956,881.77	65,701,118,263.89	(5,696,161,382.12)	
<b>August '02</b>							
A10	3302A	21		553,913,647.33	510,489,566.77	43,424,080.56	
			E Bal	60,558,870,529.10	66,211,607,830.66	(5,652,737,301.56)	0.00 0.00

E Bal 08-31 (T/B)	60,558,870,529.10	66,211,607,830.66
Monthly Activity	60,558,870,529.10	66,211,607,830.66
E Bal to MA	0.00	0.00
Total Difference	<u>(5,652,737,301.56)</u>	



Federal Student Aid  
Direct Student Loan Financing Fund (4253X)  
**G/L 930000**  
FMS-ED to FMSS Detail Transaction Reconciliation  
August 2002

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
FMSS			Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	Source Code	B Bal 08-01 (T/B)	(21,316,074,602.99)	(20,089,138,631.30)	(1,226,935,971.69)	
<b>August '02</b>							
A10	3302A	21		1,518,687,223.92	1,507,961,878.31	10,725,345.61	
			E Bal	(19,797,387,379.07)	(18,581,176,752.99)	(1,216,210,626.08)	0.00 0.00

E Bal 08-31 (T/B)	(19,797,387,379.07)	(18,581,176,752.99)
Monthly Activity	(19,797,387,379.07)	(18,581,176,752.99)
E Bal to MA	0.00	0.00
Total Difference	<u>(1,216,210,626.08)</u>	